

# **City of Fort Lauderdale**

## **WATER AND SEWER ENTERPRISE FUND FY 2013 FINANCIAL SUSTAINABILITY ANALYSIS**

### **Revised Final Report**

**Date of Report: April 30, 2014**

**Basis of the Analysis:  
FY 2013 Financial Results and  
FY 2014 Budget Projected into the  
Future Years of the Forecast Period**

Prepared by:

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**BURTON & ASSOCIATES**  
UTILITY RATES ■ ASSESSMENTS ■ FINANCIAL PLANNING

# WATER AND SEWER ENTERPRISE FUND

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## SECTION 1. INTRODUCTION

Burton & Associates has conducted a Financial Sustainability Analysis (Analysis) for the Water and Sewer Enterprise Fund (Utility) of the City of Fort Lauderdale (City). The following sections of this report describe in detail the assumptions, procedures, results, as well as the conclusions and recommendations of the Analysis.

### 1.1 BACKGROUND

The City of Fort Lauderdale is a city of approximately 170,000 residents on the east coast of Florida. One of the many functions of the city is to provide water and sewer service to its residences, as of the year ended 2012 there were approximately 59,000 customers receiving service. The City has retained Burton & Associates to perform a comprehensive Financial Sustainability Analysis for the Utility, in order to assist with financial planning for future years. The Revenues Sufficiency Analysis will insure that the utility can meet all of its ongoing obligations such as the citywide return on investment charge, ongoing debt service and minimum reserve targets, etc..

### 1.2 OBJECTIVE

The objective of this Analysis is to develop a plan of rate revenue increases that will ensure sufficient revenue will be generated to support the funding of all of the Utility's requirements (including operation and maintenance expenses, inter-fund transfers, renewal and replacement and other capital improvement cost, debt service, and adequate reserves) over a ten-year projection period.

## SECTION 2. ANALYSIS

### 2.1 DESCRIPTION

This section presents the financial management plan and corresponding plan of rate revenue increases developed during the Analysis. The first sub-section presents a description of the base data, assumptions, and policies reflected in the Analysis. The second sub-section provides the results of the Analysis, while Appendix A includes detailed schedules supporting the financial management plan identified herein.

In the Analysis, we developed alternative ten-year financial management plans and corresponding rate revenue adjustment plans through several interactive work sessions with Utility staff. During these work sessions we examined the impact of various alternatives upon key financial indicators by use of graphical representations projected on a large viewing screen from our computer rate models. In this way, we developed rate revenue adjustment plans for each alternative financial management plan identified, including the recommended financial management plan presented in this report, which will allow the Utility to fund its system requirements throughout the projection period and meet its financial performance goals and objectives.

In order to initialize our analysis, we obtained the historical and budgeted financial information regarding the operation of the Utility. We documented the Utility's current debt obligations and the covenants, or promises made to bond holders or other lenders, relative to net income coverage requirements, reserves, etc. We also counseled with City staff regarding other assumptions and policies that would affect the financial performance of the Utility such as demands, bond coverage levels, additional expenses outside of the Utility's budgets, required levels of operating and capital reserves, earnings on invested funds, escalation rates for operating costs, etc.

All of this information was entered into our proprietary Financial Analysis and Management System (FAMS-XL<sup>©</sup>) interactive model. The FAMS-XL<sup>©</sup> model produced a ten-year projection of the sufficiency of the current revenues to meet all of the

# WATER AND SEWER ENTERPRISE FUND ANALYSIS

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Utility's current and projected financial requirements and determined the level of rate revenue increases necessary in each year of the projection period to provide sufficient revenues to fund all of the Utility's cost requirements.

FAMS-XL<sup>©</sup> utilizes all projected available and unrestricted funds in each year of the projection period to pay for capital projects. The model is set up to reflect the rules of cash application as defined and applied by the City, and produces a detailed summary of the funding sources to be used for each project in the capital improvement program.

## 2.2 ASSUMPTIONS

We communicated with City staff regarding the following assumptions, base data, policies, and parameters utilized in the Analysis:

**Beginning Fund Balances** – The FY 2012 Comprehensive Annual Financial Report and supporting data provided by City staff as of September 30, 2012, were used to establish the beginning FY 2013 balances for each of the various funds for the Utility.

**Operating Expenditures** – The FY 2013 operating cost requirements are based upon the FY 2013 Budget and seven months of FY 2013 actual operating results, include all operating and maintenance expenses, debt service requirements, transfers for capital investment, inter-fund transfers, and minor capital outlay. In FY 2014, operating expenditures were calibrated in total to the FY 2014 Adopted Budget, and then projected annually thereafter based upon assumed cost escalation factors for individual expense categories.

**Return on Investment charge** – Based upon the City's Adopted Budget for FY 2014, the Utility will be required to transfer approximately \$14.8 million annually to the City's General Fund as part of the City's Return on Investment Fee (ROI) policy for its enterprise funds. This charge is projected into future years based upon the formula provided by staff.

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**Cost Escalation** – Annual cost escalation factors for the various types of operating and maintenance expenses were provided by City staff and applied in each year of the projection period beginning in FY 2015.

**Capital Improvement Projects** – Capital improvement projects represent the ongoing expansion of the system and replacement of existing infrastructure. In consultation with staff it was determined that 20M would be used as a yearly approximation of the systems ongoing project cost.

**GERS Scenarios** – Finance department staff also provided a report from GRS in relation to the outstanding pension obligations based on 4 different scenarios, which varied the assumed rate of return in addition to other variables. The financial model was built to take this in to account and allowed for the effects of any of the scenarios to be modeled & their impacts quantified.

**Debt Service and Coverage** – The water/sewer fund has a covenant to maintain net revenues (gross revenues minus operating expenses) that are at least 1.25 times greater than the annual debt service expense (i.e. the annual principal and interest payments) for its senior lien debt and 1.15 times its annual debt service expenses for its State Revolving Fund (SRF) loans.

It is important to note that these coverage amounts are minimum requirements. To the extent the Utility is unable to meet these requirements it could be found in technical default, resulting in the Utility having its credit rating downgraded, which would affect the interest rate and terms of future financing initiatives. As a policy decision, utilities often measure revenue sufficiency and set rates based upon a higher coverage level so as to ensure compliance with these covenants in the event future projections of revenue and expenses do not occur as predicted. As such, given current economic conditions and our recent experience with municipal rating agencies, we have used a debt service coverage target of 1.50 on senior lien and SRF debt service during the projection period to ensure that the Utility can access credit markets at the most favorable terms in the future.

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**Minimum Operating Reserve Balances** –The financial management plan presented in this report assumes that the Utility will maintain a minimum fund balance in its operating fund of at least 4 months of operations & maintenance (O&M) expenses. This level of reserve is consistent with 1) our industry experience for similar systems and 2) the findings of reserve studies conducted by the American Water Works Association (AWWA). The City currently maintains 2 months of operating reserves in the enterprise fund.

### 2.3 RESULTS

It is anticipated that the water/sewer utility system will need rate adjustments throughout the 10 year projection period. Without these rate adjustments the system will not be able to provide sufficient revenues in order to fund the ongoing operating and maintenance expenses, renewal & replacement, minimum reserve targets, and debt service coverage requirements.

The City implements a minimum annual water and sewer rate index of 5% to meet its continuing obligations of the enterprise fund. As such, the City has elected to proceed with the 5% annual rate adjustment and the analysis herein reflects this plan. However, this plan will fund a minimum of 2 months of operating reserves through the projection period. If the City wishes to fund the full 4 months of operating reserves as recommended in this study, future rate increases above the minimum 5% will be required. The recommended financial management plan and corresponding plan of rate adjustments is based upon the revenue and expense information, beginning balances, assumptions, and plan of finance as described in this section of the report. Appendix A includes several detailed schedules presenting key aspects of the ten-year financial management plan, while the required rate adjustment plan for the immediate five-year planning period is presented in the table below:

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**Table 1. Recommended Water/Sewer Rate Revenue Increases**

	FY 14	FY 15	FY 16	FY 17	FY 18
Effective Date	10/1/11	10/1/12	10/1/13	10/1/14	10/1/15
Rate Increase	5.00%	5.00%	5.00%	5.00%	5.00%
Average Bill (5,000 Gal)	\$49.41	\$51.88	\$54.48	\$57.22	\$60.09

## 2.4 CONCLUSIONS & RECOMMENDATIONS

We have reached the following conclusions and recommendations regarding the sufficiency of the Utility's current rate over the projection period:

- Based upon the assumptions and base data described herein, the current rate will not generate sufficient revenue to satisfy the Utility's annual operating expenses, capital improvement requirements, debt service, and operating reserve requirements in FY 2014 or thereafter.
- We recommend that the City adopt the recommended rate schedule identified herein for FY 2014 through FY 2016 to maintain a two-month operating reserve. If the City wishes to maintain a greater level of operating reserves, a plan of higher rate increases will be required.
- In addition, the City should perform updates to this analysis on an annual or bi-annual basis to evaluate the adequacy of its revenues and plan of annual rate increases. Doing so will allow for the incorporation of updated revenue and expense information and changes in economic conditions and demands so that any necessary adjustments to planned rate increases can be made to allow the Utility to meet its requirements during the projection period and minimize rate impacts from future events which occur differently than currently projected.

## Appendix A – Supporting Schedules

Schedule 1 contains the assumptions of the analysis

Schedule 2 contains the cost escalation factors utilized to forecast the utilities expenses

Schedule 3 contains the historical customer and usage history for the utility

Schedule 4 contains projections of customer and usage demands for the 10 year forecast period

Schedule 5 contains the end of FY 2012 fund balances that serve as the FY 2013 beginning balances of the analysis

Schedule 6 identifies the annual capital expenditures utilized in this analysis

Schedule 7 contains a detailed list of all projected cash outflows from FY 2013-23

Schedule 8 contains a detailed list of all projected cash inflows from FY 2013-23

Schedule 9 contains the FAMS-XL© Control Panel that presents a summary of the financial management plan, including annual rate increases, debt service coverage ratios, total CIP spending levels, rates, and fund balances

Schedule 10 presents annual net income, debt service coverage, and cash flow results

Schedule 11 shows the funding sources utilized to pay for the capital expenditures included in the analysis

Schedule 12 presents a fund-level cash flow reconciliation, providing the beginning balance in each year, the amount utilized for project funding or payment of debt service, interest calculations, and the end of year fund balance

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## APPENDIX A

### Schedule 1 - Assumptions

#### **Assumptions**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b><u>Annual Growth:</u></b>											
<b>Water:</b>											
Number of ERUs	131,735	132,835	134,035	135,335	136,535	137,635	138,635	139,635	140,635	141,635	142,635
Growth	N/A	1,100	1,200	1,300	1,200	1,100	1,000	1,000	1,000	1,000	1,000
Percent Increase	N/A	0.84%	0.90%	0.97%	0.89%	0.81%	0.73%	0.72%	0.72%	0.71%	0.71%
<b>Sewer:</b>											
Number of ERUs	97,587	98,402	99,291	100,254	101,143	101,958	102,699	103,440	104,181	104,922	105,663
Growth	N/A	815	889	963	889	815	741	741	741	741	741
Percent Increase	N/A	0.84%	0.90%	0.97%	0.89%	0.81%	0.73%	0.72%	0.72%	0.71%	0.71%
<b><u>Capital Spending:</u></b>											
Annual Capital Budget (Future Year Dollars) (1)	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000
Annual Percent Executed	28%	97%	92%	126%	134%	156%	67%	96%	83%	97%	80%
<b><u>Water &amp; Sewer Impact Fees:</u></b>											
Water	\$1,386	\$1,386	\$1,386	\$1,386	\$1,386	\$1,386	\$1,386	\$1,386	\$1,386	\$1,386	\$1,386
Sewer	\$651	\$651	\$651	\$651	\$651	\$651	\$651	\$651	\$651	\$651	\$651
<b><u>Average Annual Interest Earnings Rate:</u></b>											
On Fund Balances:	0.25%	0.50%	0.75%	1.00%	1.50%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%
<b><u>Operating Budget Reserve:</u></b>											
Target (Number of Months of Reserve)	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
<b><u>Operating Budget Execution Percentage:</u></b>											
Personal Services	94%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
Operations and Maintenance	81%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%

(1) Per staff direction capital spending was held constant at \$20M per year

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## Schedule 2 – Cost Escalation Factors

### **Cost Escalation Factors**

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>PERSONAL SERVICES</b>									
PERMANENT SALARIES BY CATEGORY									
Management	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Teamster	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Professional	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Confidential	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Supervisory	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
SICK CONV TO CASH	(1)	N/A							
VAC MGMT CONV	(1)	N/A							
PENSION - DEF CONT	(1)	N/A							
PENSION - GENERAL EMP	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
OVERTIME 1.5X PAY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UPGRADE PAY	(1)	N/A							
LONGEVITY PAY	(1)	N/A							
SOC SEC/MEDICARE	(1)	N/A							
SUPPLEMENTAL FICA	(1)	N/A							
MILEAGE REIMBURSE	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
WELLNESS INCENTIVES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAR ALLOWANCES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CELLPHONE ALLOWANCE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXPENSE ALLOWANCES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COMPUTER EQUIPMENT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
HEALTH INSURANCE	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
WORKERS' COMP	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
PART TIME SALARIES	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
OVERTIME 1X PAY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Schedule 2 – Cost Escalation Factors

## Cost Escalation Factors

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
SHIFT DIFFERENTIAL	(1)	N/A							
UNEMPLOYMENT COMP		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
OTHER TERM PAY	(1)	N/A							
RETIREMENT GIFTS	(1)	N/A							
ASSIGNMENT PAY	(1)	N/A							
STANDBY PAY	(1)	N/A							
<b>OPERATIONAL EXPENSES</b>									
JANITORIAL SUPPLIES		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OFFICE EQUIP < \$5000		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OFFICE SUPPLIES		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OTHER SUPPLIES		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PERIODICALS & MAG		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SAFETY/TRAIN MAT		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
POSTAGE		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
TELEPHONE/CABLE TV		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
BLDG REP & MAINT		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
BLDG REP MATERIALS		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
COMPONENTS/PARTS		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
COMPUTER MAINT		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
EQUIP REP & MAINT		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
IMP REP & MAINT		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
LEGAL SERVICES		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
MEDICAL SERVICES		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OTHER PROF SERV		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PRINTING SERV - EXT		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
AD/MARKETING		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

BURTON & ASSOCIATES

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City of Fort Lauderdale

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Schedule 2 – Cost Escalation Factors

## Cost Escalation Factors

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
COSTS/FEES/PERMITS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CUSTODIAL SERVICES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
FOOD SERVICES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OTHER SERVICES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PRIZES & AWARDS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SECURITY SERVICES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CONFERENCES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
MEETINGS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
MEMBERSHIPS/DUES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SCHOOLS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OFFICE EQUIP RENT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OTHER EQUIP RENT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SERVCHG-FLEET O&M	(2)	3.18%	2.34%	2.67%	2.77%	2.53%	2.78%	2.64%	2.51%
SERVCHG-FLEET REPLACEMENT	(2)	3.18%	2.34%	2.67%	2.77%	2.53%	2.78%	2.64%	2.51%
SERVCHG-PRINT SHOP	(2)	3.18%	2.34%	2.67%	2.77%	2.53%	2.78%	2.64%	2.51%
SERVCHG-PUB WORKS	(2)	3.18%	2.34%	2.67%	2.77%	2.53%	2.78%	2.64%	2.51%
GASOLINE	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
RETIREE HEALTH BENE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
AUTO LIABILITY	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
EMP PROCEEDINGS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
FIDELITY BONDS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
GENERAL LIABILITY	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PUB OFFICIALS LIAB	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
BOOKS & MANUALS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SAFETY SHOES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
TOOLS/EQUIP < \$5000	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
UNIFORMS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

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Schedule 2 – Cost Escalation Factors

## Cost Escalation Factors

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
SPECIAL DELIVERY	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CERTIFICATION TRAIN	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
HEAVY EQUIP RENT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
DIESEL FUEL	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
ACCT & AUDITING	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INTEREST ON DEPOSITS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WRITEOFF A/R & OTHER	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
ISSUES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PURCHASES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
WRITE OFF OLD INV	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
INDIRECT ADMIN SERV	(2)	3.18%	2.34%	2.67%	2.77%	2.53%	2.78%	2.64%	2.51%
OVERHEAD-FLEET		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OVERHEAD-INTRADEPT		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
ROI ADMIN CHG	(3)	N/A							
SERVCHG-AIRPORT	(2)	3.18%	2.34%	2.67%	2.77%	2.53%	2.78%	2.64%	2.51%
SERVCHG-INFO SYS	(2)	3.18%	2.34%	2.67%	2.77%	2.53%	2.78%	2.64%	2.51%
SERVCHG-TREASURY	(2)	3.18%	2.34%	2.67%	2.77%	2.53%	2.78%	2.64%	2.51%
OTHER CONTRIBUTIONS		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PROP/FIRE INSURANCE		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PENSION - OTHER		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PHYSICAL EXAMS-MGMT		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
OTHER EQUIPMENT		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
ELECTRICAL SUPPLIES		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
HORTICULTURAL SUP		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
MEDICAL SUPPLIES		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
ELECTRICITY		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
NAT/PROPANE GAS		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 2 – Cost Escalation Factors

### **Cost Escalation Factors**

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
WASTE COLL/DISPOSAL	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
WATER/SEW/STORM	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
IMP REP MATERIALS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
RADIO REP & MAINT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
TIRES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
DISPOSAL (TIP) FEES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
LAWN & TREE SERVICE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SOLID WASTE DISP	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
OTHER FACIL RENT	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SERVCHG-NON FLEET	(2)	3.18%	2.34%	2.67%	2.77%	2.53%	2.78%	2.64%	2.51%
SERVCHG-PARKS & REC	(2)	3.18%	2.34%	2.67%	2.77%	2.53%	2.78%	2.64%	2.51%
OIL & LUBRICANTS	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
PROMOTIONAL CONTR	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CHLORINE	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
LIME	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
OTHER CHEMICALS	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
LABORATORY SUP	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
PHOTOGRAPHY	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
BUILDING LEASES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
ACADEMIC PAY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DATA PROC SUPPLIES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
INVESTIGATIVE TRIPS	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
AQUEOUS AMMONIA	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
COAGULANTS	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
CORROSION INHIBITOR	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
HYDROFLUOSILICIC ACID	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
POLYMERS	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

## WATER AND SEWER ENTERPRISE FUND

### APPENDIX A

#### Schedule 2 – Cost Escalation Factors

#### **Cost Escalation Factors**

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
SCALE INHIBITOR	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
SODIUM HYDROXIDE	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
SODIUM HYPOCHLORITE	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
SULFURIC ACID	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
DUPL PAPER/SUPPLIES	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
SERVCHG-ENGINEER	(2)	3.18%	2.34%	2.67%	2.77%	2.53%	2.78%	2.64%	2.51%

Note: (1) Certain personal expenses are calculated as percentage of salaries, rather than escalated

(2) This Escalation is based on the annual average escalation of operations and maintenance expenses

(3) ROI is calculated using the formula provided by staff

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 3 – Customer & Usage History

### Customer & Usage History

Fiscal Year Ending:	2008	2009	2010	2011	2012
<b>Water</b>					
Active Customers	<b>57,032</b>	<b>57,843</b>	<b>57,249</b>	<b>58,911</b>	<b>59,405</b>
Residential Customers	-	-	-	37,402	37,696
Commercial	-	-	-	5,636	5,724
Government (Exempt)	-	-	-	489	470
Master Meter	-	-	-	29	29
Sprinkler/Irrigation Me	-	-	-	7,913	8,034
Multi-Family Customer	-	-	-	6,227	6,244
Unimproved	-	-	-	2	4
Fire Protection	-	-	-	1,213	1,204
Growth	N/A	811	(594)	1,662	494
% Change	N/A	1.42%	-1.03%	2.90%	0.84%
<b>Usage (1,000 gal.)</b>					
Billed Use	<b>14,135,996</b>	<b>15,418,040</b>	<b>14,494,355</b>	<b>13,175,095</b>	<b>12,739,936</b>
Mo. Usage per Account	21	22	21	19	18
% Change	N/A	9.07%	-2.38%	-4.01%	5.64%
<b>Wastewater</b>					
Active Customers	<b>36,808</b>	<b>41,702</b>	<b>43,098</b>	<b>45,727</b>	<b>46,287</b>
Residential Customers	-	-	-	34,064	34,466
Commercial	-	-	-	5,199	5,262
Government (Exempt)	-	-	-	442	420
Master Meter	-	-	-	1	1
Multi-Family Customer	-	-	-	6,019	6,135
Growth	N/A	4,894	1,396	2,629	560
% Change	N/A	13.30%	3.35%	6.10%	1.22%
<b>Usage (1,000 gal.)</b>					
Billed Use	<b>10,642,864</b>	<b>11,319,493</b>	<b>11,084,714</b>	<b>10,285,377</b>	<b>12,741,388</b>
Mo. Usage per Account	24	23	21	19	23
% Change	N/A	6.36%	-2.07%	-7.21%	23.88%

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 4 – Customer & Usage Forecast

### Customer & Usage Forecast

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>Water</b>											
Total Number of ERUs	131,735	132,835	134,035	135,335	136,535	137,635	138,635	139,635	140,635	141,635	142,635
Growth (ERUs)	1,000	1,100	1,200	1,300	1,200	1,100	1,000	1,000	1,000	1,000	1,000
Chg. In ERUs	0.76%	0.84%	0.90%	0.97%	0.89%	0.81%	0.73%	0.72%	0.72%	0.71%	0.71%
<b><i>Usage (1,000 gal.)</i></b>											
Annual Billed Consumption	12,709,011	12,686,981	12,673,577	12,668,533	12,653,055	12,627,446	12,592,000	12,556,000	12,519,461	12,482,398	12,444,824
Average Usage per ERU	8.04	7.96	7.88	7.80	7.72	7.65	7.57	7.49	7.42	7.34	7.27
% Change	-0.24%	-0.24%	-0.24%	-0.24%	-0.24%	-0.24%	-0.24%	-0.24%	-0.24%	-0.24%	-0.24%
<b>Wastewater</b>											
Total Number of ERUs	97,587	98,402	99,291	100,254	101,143	101,958	102,699	103,440	104,181	104,922	105,663
Growth (ERUs)	741	815	889	963	889	815	741	741	741	741	741
% Change	0.77%	0.84%	0.90%	0.97%	0.89%	0.81%	0.73%	0.72%	0.72%	0.71%	0.71%
<b><i>Usage (1,000 gal.)</i></b>											
Billed Use	8,918,793	8,925,829	8,938,920	8,957,924	8,969,578	8,974,040	8,971,466	8,968,426	8,964,927	8,960,976	8,956,580
Mo. Usage per Account	7.62	7.56	7.50	7.45	7.39	7.33	7.28	7.23	7.17	7.12	7.06
% Change	0.01%	0.08%	0.15%	0.21%	0.13%	0.05%	-0.03%	-0.03%	-0.04%	-0.04%	-0.05%

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 5 – Beginning Balances

### FY 2012 Beginning Balances

Source: FY 2012 CAFR for Fiscal Year Ending September 30, 2012

Burton & Associates Grouping of Funds in Model	Fund Number	450 Operating	454 CIP	R&R	482/494 Bond Fund	
	Revenue Fund	Capital Projects Fund	Renewal & Replacement	N.R. Bond Funds	Restricted Reserves	
<b>CURRENT UNRESTRICTED ASSETS</b>						
Cash and Cash Equivalents		\$ 13,313,347	\$ 69,888,975	\$ (848,930)	\$ -	\$ -
Receivables - Accounts & Notes		8,884,567	-	-	-	-
Receivables - Unbilled Service		4,373,175	-	-	-	-
Receivables - Assessments		-	-	-	-	-
Due from other funds		2,421,338	-	-	-	-
Due from other Governments		-	-	-	-	-
Inventories		1,073,354	-	-	-	-
Restricted Cash & Cash Equivalents		12,350,965	-	-	-	-
Restricted Investments		21,613,040	-	21,262,758	-	-
<b>TOTAL CURRENT ASSETS</b>		<b>\$ 64,029,786</b>	<b>\$ 69,888,975</b>	<b>\$ 20,413,828</b>	<b>\$ -</b>	<b>\$ -</b>
Less: Vouchers Payable		(3,514,725)	(748,309)	(2,868)	-	-
Less: Accrued Payroll		(658,208)	-	-	-	-
Less: Cur Portion Long-term Debt		-	-	-	-	-
Less: Contracts Payable		-	(279,735)	(208,561)	-	-
Less: Inventories		(1,073,354)	-	-	-	-
Less: Accrued Interest from Restricted		-	-	-	-	-
Less: Deposits from Restricted		(5,676,528)	-	-	-	-
Less: Non-Current Liability-Deposit		(548,477)	-	-	-	-
<b>CALCULATED FUND BALANCE (ASSETS - LIABILITIES)</b>		<b>\$ 52,558,494</b>	<b>\$ 68,860,932</b>	<b>\$ 20,202,399</b>	<b>\$ -</b>	<b>\$ -</b>
Plus/(Less): Min R&R fund Balance		(3,000,000)	-	-	3,000,000	-
Plus/(Less): Debt Service Reserve and Other Funds		(25,287,477)	-	-	-	25,287,477
Plus/(Less): Outstanding Encumbrances for Appropriated CIP		-	(4,462,010)	(213,028)	-	-
<b>NET UNRESTRICTED FUND BALANCE</b>		<b>\$ 24,271,017</b>	<b>\$ 64,398,922</b>	<b>\$ 19,989,372</b>	<b>\$ 3,000,000</b>	<b>\$ 25,287,477</b>
<b>Fund Summary</b>						
N.R. Bond Funds		\$ 19,989,372				
Renewal & Replacement		\$ 3,000,000				
Capital Projects Fund		\$ 64,398,922				
Revenue Fund		\$ 24,271,017				
Restricted Reserves		\$ 25,287,477				
<b>Total Consolidated Fund Balance</b>		<b>\$ 136,946,788</b>				

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 6 – Capital Improvement Program

### Capital Improvement Program

Project Description	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>WATER AND SEWER MASTER PLAN FUND (454)</b>											
WATER & WASTEWATER PROGRAM MANAGEMENT	\$ 4,985,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING/PERMITS/PRINTING BEFORE BIDS	15,858	-	-	-	-	-	-	-	-	-	-
WATER SUPPLY PLANNING ASSISTANCE	54,583	-	-	-	-	-	-	-	-	-	-
SISTRUNK BLVD WATERMAIN	392,787	-	-	-	-	-	-	-	-	-	-
SOUTH MIDDLE RIVER N. SMALL WATER MAINS	300,000	-	-	-	-	-	-	-	-	-	-
FLAGLER HEIGHTS SMALL WATER MAIN IMPROV	1,988,000	-	-	-	-	-	-	-	-	-	-
SEWER AREA 19 ANNEXED RIVERLAND W&S MNS	2,150,270	-	-	-	-	-	-	-	-	-	-
WATER TREATMENT PLANT REPAIR/REPLACEMENT	799,710	-	-	-	-	-	-	-	-	-	-
DISTRIBUTION & COLLECTION REPAIR/REPLACE	787,150	-	-	-	-	-	-	-	-	-	-
UTILITIES IT SPECIAL PROJECTS/REPLACEMEN	191,834	-	-	-	-	-	-	-	-	-	-
SPECIAL COUNCIL/PROJECT LEGAL DISPUTES	69,023	-	-	-	-	-	-	-	-	-	-
DIXIE WELLFIELD ABANDONMENT	163,136	-	-	-	-	-	-	-	-	-	-
NW 2ND AVE TANK & PUMP STATION REHAB	2,335,192	-	-	-	-	-	-	-	-	-	-
SMALL WATER MAIN REPLACEMENT	500,000	-	-	-	-	-	-	-	-	-	-
CMS REHABILITATION	148,990	-	-	-	-	-	-	-	-	-	-
FLORIDIAN AQUIFER WELLFIELD	15,687	-	-	-	-	-	-	-	-	-	-
DIXIE WELLFIELD RAW WATER MAIN RPLCMNT	493,470	-	-	-	-	-	-	-	-	-	-
VICTORIA PARK SEWER BASIN A-19 REHAB	1,905,000	-	-	-	-	-	-	-	-	-	-
CORAL RIDGE CLUB ESTATES SEWER BASIN B-1	3,175,000	-	-	-	-	-	-	-	-	-	-
RIO VISTA SEWER BASIN D-43 REHAB	1,905,000	-	-	-	-	-	-	-	-	-	-
PUMP ST REHABS A12, B10, B22, D37 & D45	58,626	-	-	-	-	-	-	-	-	-	-
OAKLAND PARK BEACH AREA WATER MAIN	2,382,547	-	-	-	-	-	-	-	-	-	-
W/W CONVEYANCE SYS SEWER BASIN A-21	1,198,308	-	-	-	-	-	-	-	-	-	-
C12 & 13 INTERCONNECT - BRW CTY INTRLCL	360,000	-	-	-	-	-	-	-	-	-	-
FIVEASH WTP DISINFECTION IMPROVEMENTS	6,853,208	-	-	-	-	-	-	-	-	-	-
SW 20 CT, SW 22 TER, SW 24 AV SML WTR MN	1,348,933	-	-	-	-	-	-	-	-	-	-
ANNUAL CONTRACT 2011-12 UTILITIES REPAIR	11,005	-	-	-	-	-	-	-	-	-	-
BASIN B-6 SANITARY SEWER SYSTEM REHAB	3,100,000	-	-	-	-	-	-	-	-	-	-
WATER MONITORING SYSTEM (SCADA)	195,575	-	-	-	-	-	-	-	-	-	-
SUNRISE BVD MIDDLE RVR BDGE WM RELOC/DES	3,708,355	-	-	-	-	-	-	-	-	-	-
IMPERIAL POINT LARGE WATER MN - PHASE 2	2,159,933	-	-	-	-	-	-	-	-	-	-
W/WTR FLOW, RAINFALL MONITORING & SUMMARY	178,000	-	-	-	-	-	-	-	-	-	-
PUMP STATION D-37 REHAB	40,000	-	-	-	-	-	-	-	-	-	-
BASIN A-18 SANITARY SEWER SYSTEM REHAB	1,250,000	-	-	-	-	-	-	-	-	-	-
SE 17 ST LARGE WATER MAIN REPLACEMENT	50,000	-	-	-	-	-	-	-	-	-	-
54" FM EMERGENCY REPAIR WITH 48" DIP	2,406,903	-	-	-	-	-	-	-	-	-	-
2012-2013 ANNUAL UTILITIES RESTORATION	555,477	-	-	-	-	-	-	-	-	-	-
FILTERS 10, 11, 12, & 13 REHAB-FIVEASH	993,442	-	-	-	-	-	-	-	-	-	-
A-19 EMERGENCY SANITATION SEWER REPLACEM	496,648	-	-	-	-	-	-	-	-	-	-
PUMP STATIONS A7 & A8 IMPROVEMENTS	27,907	-	-	-	-	-	-	-	-	-	-
SANITARY SEWER COLLECTION REHAB 2012-13	400,000	-	-	-	-	-	-	-	-	-	-
PROSPECT WELLFIELD IMPROVEMENT R&R	250,000	-	-	-	-	-	-	-	-	-	-
PEELE DIXIE R&R	1,530,000	-	-	-	-	-	-	-	-	-	-
ANNUAL UTILITIES RESTORATION 2012-13	877,000	-	-	-	-	-	-	-	-	-	-
WATER & SEWER MASTER PLAN UPDATE	500,000	-	-	-	-	-	-	-	-	-	-
ANNUAL WATER SERVICE REPLACEMENT 2012-13	-	-	-	-	-	-	-	-	-	-	-
BERMUDA RIVERA SEWER BASIN B-2	1,350,000	-	-	-	-	-	-	-	-	-	-
CORAL RIDGE ISLES SEWER BASIN B-13 REHAB	2,222,500	-	-	-	-	-	-	-	-	-	-
DIXIE WELLFIELD	100,000	-	-	-	-	-	-	-	-	-	-
FLCC REMEDIATION ACTION PLAN	1,002,914	-	-	-	-	-	-	-	-	-	-
PUMP STATION B-10 REHAB	57,000	-	-	-	-	-	-	-	-	-	-
PUMP STATION A-12 REHAB	60,000	-	-	-	-	-	-	-	-	-	-
NW SECOND AVE TANK RESTORATION	187,374	-	-	-	-	-	-	-	-	-	-
PUMP STATIONS A-44 A-97 C-31 ABANDONMENT	113,636	-	-	-	-	-	-	-	-	-	-

# WATER AND SEWER ENTERPRISE FUND

## APPENDIX A

### Schedule 6 – Capital Improvement Program

#### **Capital Improvement Program**

Project Description	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b><u>WATER AND SEWER DEBT FINANCED CONSTRUCTION FUND (482)</u></b>	-	-	-	-	-	-	-	-	-	-	-
FIVEASH WATER PLANT PHASE 2 IMPROVEMENTS	4,891,895	-	-	-	-	-	-	-	-	-	-
IMPERIAL POINT LARGE WATER MAINS	10,428	-	-	-	-	-	-	-	-	-	-
MELROSE PARK WATER MAIN REPLACEMENT	29,222	-	-	-	-	-	-	-	-	-	-
CENTRAL NEW RIVER W/MAIN RIVER CROSSING	117,159	-	-	-	-	-	-	-	-	-	-
TARPON RIVER AREA LARGE WATER MAIN	762,474	-	-	-	-	-	-	-	-	-	-
PEELE-DIXIE WELLFIELD IMP PHASE 4 CONST	27,814	-	-	-	-	-	-	-	-	-	-
VICTORIA PARK A NORTH-SMALL WATERMAINS	2,848,271	-	-	-	-	-	-	-	-	-	-
LAKE RIDGE SMALL WATER MAIN IMPROVEMENTS	1,438,805	-	-	-	-	-	-	-	-	-	-
SOUTH MIDDLE RIVER S. WATER MAINS	34,658	-	-	-	-	-	-	-	-	-	-
SEWER AREA 19 ANNEXED RIVERLAND W&S MNS	247,498	-	-	-	-	-	-	-	-	-	-
PORT CONDO SMALL WATER MAIN IMPROVEMENTS	350,000	-	-	-	-	-	-	-	-	-	-
FUEL STORAGE TANK REMOVAL & REPLACEMENT	107,277	-	-	-	-	-	-	-	-	-	-
SE 2ND ST SMALL WATER MAIN IMPROVEMENT	161,277	-	-	-	-	-	-	-	-	-	-
W/W CONVEYANCE BASIN A-12	129,528	-	-	-	-	-	-	-	-	-	-
SHADY BANKS SMALL WM IMPROVMNT - PHASE 2	750,000	-	-	-	-	-	-	-	-	-	-
FIVEASH WTP DISINFECTION IMPROVEMENTS	1,000,000	-	-	-	-	-	-	-	-	-	-
SW 20 CT, SW 22 TER, SW 24 AV SML WTR MN	80,000	-	-	-	-	-	-	-	-	-	-
WATER MONITORING SYSTEM (SCADA)	225,425	-	-	-	-	-	-	-	-	-	-
FILTERS 10, 11, 12, & 13 REHAB-FIVEASH	97,558	-	-	-	-	-	-	-	-	-	-
WATER DISTRIBUTION & WASTE WTR R&R	200,000	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<b><u>2014 PROPOSED CIP</u></b>	-	-	-	-	-	-	-	-	-	-	-
Fiveash WTP Reliability Upgrades	-	9,349,195	3,349,195	-	-	-	-	-	-	-	-
Downtown Sewer Basin PS A-7 Rehabilitation	-	2,584,600	4,760,000	-	-	-	-	-	-	-	-
Victoria Park Sewer Basin A-1q1q19 Rehab	-	1,787,200	-	-	-	-	-	-	-	-	-
D-37 Pump Station Replacement	-	178,500	-	-	-	-	-	-	-	-	-
Pump Station B-10 Rehabilitation	-	831,000	-	-	-	-	-	-	-	-	-
Pump Station A-12 Rehabilitation	-	750,000	-	-	-	-	-	-	-	-	-
Annual Utilities Restoration 2014 -15	-	700,000	-	-	-	-	-	-	-	-	-
Pump Station D-45 Replacement	-	650,000	-	-	-	-	-	-	-	-	-
Pump Station B-22 Replacement	-	650,000	-	-	-	-	-	-	-	-	-
Water & Sewer Master Plans Update	-	534,000	-	-	-	-	-	-	-	-	-
Seabreeze Boulevard- Large Water Main Replacement	-	500,000	2,400,000	2,000,000	-	-	-	-	-	-	-
Utility relocation for bridge reconstruction	-	500,000	-	-	-	-	-	-	-	-	-
Pump Station A7 & A8 Improvements	-	400,000	-	-	-	-	-	-	-	-	-
South Andrews Ave. & SE. 17 Large Water Main	-	300,000	-	-	-	-	-	-	-	-	-
Riverland Annex SW 21 Street Force Main Replacement	-	246,461	-	-	-	-	-	-	-	-	-
Aeration Basin at Fivash Rehab	-	200,000	5,800,000	400,000	-	-	-	-	-	-	-
Port Condo Large Water Main Improvements	-	200,000	-	-	-	-	-	-	-	-	-
Demo & Abandonment of pump Stations: A-44, A97 & C	-	194,343	-	-	-	-	-	-	-	-	-
SW 31st AVE.- Large Water Main Improvement	-	53,000	1,663,552	-	-	-	-	-	-	-	-
Annual Water Service Replacements 2012/13	-	-	-	-	-	-	-	-	-	-	-
Peele Dixie WTP Membranes	-	-	-	-	-	-	-	-	-	-	-
Fiveash WTP Diesel High Service Pump Replacement	-	-	1,800,000	1,800,000	1,800,000	1,800,000	-	-	-	-	-
Victoria Park A- North Small Watermains Improvement	-	-	1,000,000	1,000,000	-	-	-	-	-	-	-
Water Services Replacements 2015	-	-	317,000	-	-	-	-	-	-	-	-
NE 16 Avenue Large Water Main Improvement	-	-	-	3,300,000	-	-	-	-	-	-	-
Prospect Wellfeild Sludge Removal	-	-	-	2,500,000	-	2,500,000	-	-	2,500,000	-	2,500,000
Sewer Basin D-40 Rehab	-	-	-	1,714,500	-	-	-	-	-	-	-
Victoria Park B- South Small Watermains Improvements	-	-	-	1,275,000	-	-	-	-	-	-	-
Fiveash Water Treatment Plant Filters Rehab	-	-	-	1,000,000	-	1,000,000	-	-	-	-	-
Broward Blvd- Large Water Main Improvements	-	-	-	-	6,700,000	-	-	-	-	-	-
Fiveash Water Treatment Plant - Chemical System	-	-	-	-	4,000,000	-	-	-	-	-	-
Fiveash Water Treatment Plant Hydrotreators	-	-	-	-	1,200,000	1,200,000	-	-	-	-	-

# WATER AND SEWER ENTERPRISE FUND

## APPENDIX A

### Schedule 6 – Capital Improvement Program

#### **Capital Improvement Program**

Project Description	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Dillard Park Sewer Basin B-2 Rehab	-	-	-	-	-	2,222,500	-	-	-	-	-
Coral Ridge Sewer Basin B-6 Rehab	-	-	-	-	-	1,700,000	-	-	-	-	-
Bermuda Rivera Sewer Basin Rehab B-2 Rehab	-	-	-	-	-	1,000,000	-	-	-	-	-
Peeler Dixie Alternative Water Suply Construction	-	-	-	-	-	-	8,000,000	-	-	-	-
17th Street Cuaseway-Large Water Main Replacement	-	-	-	-	-	-	7,300,000	-	-	-	-
Fiveash WTP Diesel High Service Pump Replacement	-	-	-	-	-	-	3,600,000	-	-	-	-
Poinciana Park(North)- Large Water Main	-	-	-	-	-	-	2,400,000	-	-	-	-
Coral Ridge Sewer Basin B-6 Rehab	-	-	-	-	-	-	2,000,000	-	-	-	-
Coral Ridge Isles Sewer Basin B-13 Rehab	-	-	-	-	-	-	1,500,000	-	-	-	-
Bermuda Rivera Sewer Basin Rehab B-2 Rehab	-	-	-	-	-	-	1,000,000	-	-	-	-
UNSPECIDIED FUTURE PROGRAMS	-	-	-	-	-	-	-	17,518,341	17,003,348	16,322,282	16,544,412
<b>Total CIP Budget (in current dollars)</b>	<b>\$ 71,910,835</b>	<b>\$ 20,608,299</b>	<b>\$ 21,089,747</b>	<b>\$ 14,989,500</b>	<b>\$ 13,700,000</b>	<b>\$ 11,422,500</b>	<b>\$ 25,800,000</b>	<b>\$ 17,518,341</b>	<b>\$ 19,503,348</b>	<b>\$ 16,322,282</b>	<b>\$ 19,044,412</b>
Cumulative Projected Cost Escalation	0.00%	0.00%	3.00%	6.10%	9.30%	12.60%	15.90%	19.40%	23.00%	26.70%	30.50%
<b>Resulting CIP Funding Level</b>	<b>\$ 71,910,835</b>	<b>\$ 20,608,299</b>	<b>21,722,439</b>	<b>15,903,860</b>	<b>14,974,100</b>	<b>12,861,735</b>	<b>29,902,200</b>	<b>20,916,899</b>	<b>23,989,118</b>	<b>20,680,331</b>	<b>24,852,957</b>
<u>Annual CIP Execution Percentage (1)</u>	28%	97%	92%	126%	134%	156%	67%	96%	83%	97%	80%
<b>Final CIP Funding Level</b>	<b>\$ 20,000,000</b>										

(1) Execution percentage used to hold the capital project cost at \$20M per year

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 7 – Cash Out

### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>1</b>	<b>FUND 450 WATER &amp; SEWER</b>											
<b>1</b>	<b>ADMINISTRATIVE SUPPORT</b>											
<b>2</b>	<b>PERSONAL SERVICES</b>											
<b>3</b>	PBS010501PERMANENT SALARIES	\$ 170,104	\$ 141,620	\$ 145,161	\$ 148,790	\$ 152,509	\$ 156,322	\$ 160,230	\$ 164,236	\$ 168,342	\$ 172,550	\$ 176,864
<b>4</b>	PBS010501LONGEVITY PAY	2,739	1,650	1,691	1,734	1,777	1,821	1,867	1,913	1,961	2,010	2,061
<b>5</b>	PBS010501EXPENSE ALLOWANCES	1,440	-	-	-	-	-	-	-	-	-	-
<b>6</b>	PBS010501CELLPHONE ALLOWANCE	480	480	480	480	480	480	480	480	480	480	480
<b>7</b>	PBS010501OVERTIME 1.5X PAY	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
<b>8</b>	PBS010501WELLNESS INCENTIVES	500	500	500	500	500	500	500	500	500	500	500
<b>9</b>	PBS010501PENSION - GENERAL EMP	38,307	35,579	37,358	39,226	41,187	43,246	45,409	47,679	50,063	52,566	55,195
<b>10</b>	PBS010501SOC SEC/MEDICARE	13,333	10,959	11,233	11,514	11,802	12,097	12,399	12,709	13,027	13,352	13,686
<b>11</b>	PBS010501SUPPLEMENTAL FICA	153	153	157	161	165	169	173	177	182	186	191
<b>12</b>	PBS010501HEALTH INSURANCE	25,156	23,580	25,466	27,504	29,704	32,080	34,647	37,418	40,412	43,645	47,137
<b>13</b>	PBS010501WORKERS' COMP	228	-	-	-	-	-	-	-	-	-	-
<b>14</b>	PBS010401PERMANENT SALARIES	216,972	167,357	171,541	175,829	180,225	184,731	189,349	194,083	198,935	203,908	209,006
<b>15</b>	PBS010401SICK CONV TO CASH	-	1,571	1,610	1,651	1,692	1,734	1,777	1,822	1,867	1,914	1,962
<b>16</b>	PBS010401VAC MGMT CONV	1,806	1,806	1,851	1,897	1,945	1,993	2,043	2,094	2,147	2,200	2,255
<b>17</b>	PBS010401LONGEVITY PAY	2,682	2,811	2,881	2,953	3,027	3,103	3,180	3,260	3,341	3,425	3,511
<b>18</b>	PBS010401UPGRADE PAY	2,000	-	-	-	-	-	-	-	-	-	-
<b>19</b>	PBS010401EXPENSE ALLOWANCES	2,400	960	960	960	960	960	960	960	960	960	960
<b>20</b>	PBS010401CELLPHONE ALLOWANCE	720	360	360	360	360	360	360	360	360	360	360
<b>21</b>	PBS010401OVERTIME 1.5X PAY	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
<b>22</b>	PBS010401MILEAGE REIMBURSE	150	150	154	158	162	166	170	174	178	183	187
<b>23</b>	PBS010401WELLNESS INCENTIVES	1,000	500	500	500	500	500	500	500	500	500	500
<b>24</b>	PBS010401PENSION - GENERAL EMP	37,440	41,708	43,793	45,983	48,282	50,696	53,231	55,893	58,687	61,622	64,703
<b>25</b>	PBS010401SOC SEC/MEDICARE	18,020	13,091	13,418	13,754	14,098	14,450	14,811	15,182	15,561	15,950	16,349
<b>26</b>	PBS010401SUPPLEMENTAL FICA	77	77	79	81	83	85	87	89	92	94	96
<b>27</b>	PBS010401HEALTH INSURANCE	34,461	24,677	26,651	28,783	31,086	33,573	36,259	39,159	42,292	45,675	49,329
<b>28</b>	PBS010401WORKERS' COMP	279	-	-	-	-	-	-	-	-	-	-
<b>29</b>	PBS010901WORKERS' COMP	1,398	-	-	-	-	-	-	-	-	-	-
<b>30</b>	PBS010801WORKERS' COMP	1,398	-	-	-	-	-	-	-	-	-	-
<b>31</b>	PBS010101PERMANENT SALARIES	284,770	89,417	91,652	93,944	96,292	98,700	101,167	103,696	106,289	108,946	111,670
<b>32</b>	PBS010101SICK CONV TO CASH	3,030	3,030	3,106	3,183	3,263	3,345	3,428	3,514	3,602	3,692	3,784
<b>33</b>	PBS010101VAC MGMT CONV	2,956	2,956	3,030	3,106	3,183	3,263	3,344	3,428	3,514	3,602	3,692
<b>34</b>	PBS010101LONGEVITY PAY	17,875	1,139	1,167	1,197	1,227	1,257	1,289	1,321	1,354	1,388	1,422
<b>35</b>	PBS010101CAR ALLOWANCES	7,080	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
<b>36</b>	PBS010101EXPENSE ALLOWANCES	1,440	-	-	-	-	-	-	-	-	-	-
<b>37</b>	PBS010101CELLPHONE ALLOWANCE	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
<b>38</b>	PBS010101MILEAGE REIMBURSE	100	100	103	105	108	110	113	116	119	122	125
<b>39</b>	PBS010101WELLNESS INCENTIVES	1,000	500	500	500	500	500	500	500	500	500	500
<b>40</b>	PBS010101PENSION - GENERAL EMP	50,696	3,483	3,657	3,840	4,032	4,234	4,445	4,668	4,901	5,146	5,403
<b>41</b>	PBS010101SOC SEC/MEDICARE	22,646	6,658	6,824	6,995	7,170	7,349	7,533	7,721	7,914	8,112	8,315
<b>42</b>	PBS010101HEALTH INSURANCE	28,103	8,624	9,314	10,059	10,864	11,733	12,671	13,685	14,780	15,962	17,239
<b>43</b>	PBS010101WORKERS' COMP	456	-	-	-	-	-	-	-	-	-	-
<b>44</b>	PBS010403PERMANENT SALARIES	152,494	-	-	-	-	-	-	-	-	-	-
<b>45</b>	PBS010403LONGEVITY PAY	1,935	-	-	-	-	-	-	-	-	-	-
<b>46</b>	PBS010403EXPENSE ALLOWANCES	2,400	-	-	-	-	-	-	-	-	-	-
<b>47</b>	PBS010403CELLPHONE ALLOWANCE	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
<b>48</b>	PBS010403WELLNESS INCENTIVES	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
<b>49</b>	PBS010403PENSION - GENERAL EMP	34,463	-	-	-	-	-	-	-	-	-	-
<b>50</b>	PBS010403PENSION - DEF CONT	7,201	-	-	-	-	-	-	-	-	-	-

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 7 – Cash Out

### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	<b>FUND 450 WATER &amp; SEWER <u>ADMINISTRATIVE SUPPORT</u></b>											
51	PBS010403SOC SEC/MEDICARE	11,997	-	-	-	-	-	-	-	-	-	-
52	PBS010403HEALTH INSURANCE	18,645	-	-	-	-	-	-	-	-	-	-
53	PBS010403WORKERS' COMP	589	-	-	-	-	-	-	-	-	-	-
54	PBS010802WORKERS' COMP	1,308	-	-	-	-	-	-	-	-	-	-
55	<b>SUBTOTAL</b>	\$ 1,231,067	\$ 595,136	\$ 614,839	\$ 635,385	\$ 656,821	\$ 679,197	\$ 702,564	\$ 726,978	\$ 752,500	\$ 779,192	\$ 807,122
56	<b>Personal Services Execution Percentage</b>	94%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
57	<b>SUBTOTAL AT EXECUTION PERCENTAGE</b>	\$ 1,157,203	\$ 565,379	\$ 584,097	\$ 603,616	\$ 623,980	\$ 645,237	\$ 667,436	\$ 690,630	\$ 714,875	\$ 740,232	\$ 766,766
	<b>OPERATIONS</b>											
59	PBS010601OTHER PROF SERV	\$ 23,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	PBS010601OTHER SERVICES	2,285	-	-	-	-	-	-	-	-	-	-
61	PBS010601OFFICE EQUIP RENT	2,400	-	-	-	-	-	-	-	-	-	-
62	PBS010601COMPONENTS/PARTS	15,280	-	-	-	-	-	-	-	-	-	-
63	PBS010601BLDG REP & MAINT	18,056	-	-	-	-	-	-	-	-	-	-
64	PBS010601COMPUTER MAINT	3,017	-	-	-	-	-	-	-	-	-	-
65	PBS010601TELEPHONE/CABLE TV	22,552	-	-	-	-	-	-	-	-	-	-
66	PBS010601OTHER SUPPLIES	13,090	-	-	-	-	-	-	-	-	-	-
67	PBS010501OFFICE EQUIP RENT	500	500	505	510	515	520	526	531	536	541	547
68	PBS010501OTHER EQUIP RENT	200	200	202	204	206	208	210	212	214	217	219
69	PBS010501OFFICE SUPPLIES	600	500	505	510	515	520	526	531	536	541	547
70	PBS010501CONFERENCES	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
71	PBS010501SCHOOLS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
72	PBS010501EMP PROCEEDINGS	282	-	-	-	-	-	-	-	-	-	-
73	PBS010501FIDELITY BONDS	1,750	-	-	-	-	-	-	-	-	-	-
74	PBS010401OTHER EQUIP RENT	90	-	-	-	-	-	-	-	-	-	-
75	PBS010401OFFICE EQUIP < \$5000	250	250	253	255	258	260	263	265	268	271	273
76	PBS010401OFFICE SUPPLIES	2,400	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
77	PBS010401OTHER SUPPLIES	1,050	500	505	510	515	520	526	531	536	541	547
78	PBS010401CONFERENCES	3,000	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
79	PBS010401SCHOOLS	2,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
80	PBS010401RETIREE HEALTH BENE	10,800	7,200	7,272	7,345	7,418	7,492	7,567	7,643	7,719	7,797	7,875
81	PBS010401EMP PROCEEDINGS	376	-	-	-	-	-	-	-	-	-	-
82	PBS010901COMPUTER MAINT	3,257	-	-	-	-	-	-	-	-	-	-
83	PBS010901EMP PROCEEDINGS	95	-	-	-	-	-	-	-	-	-	-
84	PBS010801EQUIP REP & MAINT	0	-	-	-	-	-	-	-	-	-	-
85	PBS010801EMP PROCEEDINGS	95	-	-	-	-	-	-	-	-	-	-
86	PBS010101LEGAL SERVICES	30,000	30,000	30,300	30,603	30,909	31,218	31,530	31,846	32,164	32,486	32,811
87	PBS010101OTHER PROF SERV	80,000	50,000	50,500	51,005	51,515	52,030	52,551	53,076	53,607	54,143	54,684
88	PBS010101AD/MARKETING	3,500	3,500	3,535	3,570	3,606	3,642	3,679	3,715	3,752	3,790	3,828
89	PBS010101COSTS/FEES/PERMITS	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281
90	PBS010101CUSTODIAL SERVICES	1,500	500	505	510	515	520	526	531	536	541	547
91	PBS010101FOOD SERVICES	1,000	500	505	510	515	520	526	531	536	541	547
92	PBS010101PRIZES & AWARDS	350	350	354	357	361	364	368	372	375	379	383
93	PBS010101SECURITY SERVICES	356,197	185,000	186,850	188,719	190,606	192,512	194,437	196,381	198,345	200,328	202,332
94	PBS010101OTHER SERVICES	10,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
95	PBS010101OFFICE EQUIP RENT	10,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
96	PBS010101OTHER EQUIP RENT	700	-	-	-	-	-	-	-	-	-	-
97	PBS010101COMPONENTS/PARTS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
98	PBS010101EQUIP REP & MAINT	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734

**BURTON & ASSOCIATES**

Utility Rates • Assessments • Financial Planning

**City of Fort Lauderdale**

Final Report

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 7 – Cash Out

### Projection of Cash Outflows

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER OPERATIONS</b>											
99 PBS010101BLDG REP MATERIALS	8,000	8,000	8,080	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749
100 PBS010101BLDG REP & MAINT	61,050	60,000	60,600	61,206	61,818	62,436	63,061	63,691	64,328	64,971	65,621
101 PBS010101IMP REP & MAINT	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
102 PBS010101COMPUTER MAINT	48,970	-	-	-	-	-	-	-	-	-	-
103 PBS010101PRINTING SERV - EXT	12,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
104 PBS010101POSTAGE	10,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
105 PBS010101OFFICE EQUIP < \$5000	2,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
106 PBS010101OFFICE SUPPLIES	7,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
107 PBS010101PERIODICALS & MAG	300	100	101	102	103	104	105	106	107	108	109
108 PBS010101OTHER SUPPLIES	500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
109 PBS010101JANITORIAL SUPPLIES	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
110 PBS010101CONFERENCES	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
111 PBS010101MEETINGS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
112 PBS010101MEMBERSHIPS/DUES	75,000	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410	81,214	82,026
113 PBS010101RETIREE HEALTH BENE	8,614	8,614	8,700	8,787	8,875	8,964	9,053	9,144	9,235	9,328	9,421
114 PBS010101SERVCHG-PRINT SHOP	6,000	3,000	3,095	3,168	3,252	3,342	3,427	3,522	3,615	3,706	3,805
115 PBS010101SERVCHG-PUB WORKS	25,000	20,000	20,636	21,119	21,682	22,282	22,846	23,482	24,102	24,706	25,365
116 PBS010101EMP PROCEEDINGS	282	-	-	-	-	-	-	-	-	-	-
117 PBS010101PUB OFFICIALS LIAB	929	-	-	-	-	-	-	-	-	-	-
118 PBS010403MEDICAL SERVICES	9,000	9,000	9,090	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843
119 PBS010403OTHER EQUIP RENT	80	80	81	82	82	83	84	85	86	87	87
120 PBS010403GASOLINE	601	-	-	-	-	-	-	-	-	-	-
121 PBS010403SAFETY/TRAIN MAT	4,500	4,500	4,545	4,590	4,636	4,683	4,730	4,777	4,825	4,873	4,922
122 PBS010403CONFERENCES	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734
123 PBS010403SCHOOLS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
124 PBS010403MEMBERSHIPS/DUES	155	155	157	158	160	161	163	165	166	168	170
125 PBS010403RETIREE HEALTH BENE	4,944	-	-	-	-	-	-	-	-	-	-
126 PBS010403SERVCHG-FLEET O&M	780	-	-	-	-	-	-	-	-	-	-
127 PBS010403SERVCHG-FLEET REPLACEMENT	3,000	-	-	-	-	-	-	-	-	-	-
128 PBS010403AUTO LIABILITY	403	-	-	-	-	-	-	-	-	-	-
129 PBS010403EMP PROCEEDINGS	342	-	-	-	-	-	-	-	-	-	-
130 PBS010403GENERAL LIABILITY	9,578	-	-	-	-	-	-	-	-	-	-
131 PBS010802GASOLINE	-	291	303	315	327	340	354	368	383	398	414
132 PBS010802SERVCHG-FLEET O&M	600	-	-	-	-	-	-	-	-	-	-
133 PBS010802SERVCHG-FLEET REPLACEMENT	2,520	-	-	-	-	-	-	-	-	-	-
134 PBS010802EMP PROCEEDINGS	95	-	-	-	-	-	-	-	-	-	-
135 PBS010802AUTO LIABILITY	150	-	-	-	-	-	-	-	-	-	-
136 <b>SUBTOTAL</b>	\$ 957,140	\$ 540,240	\$ 546,152	\$ 551,942	\$ 557,875	\$ 563,904	\$ 569,946	\$ 576,124	\$ 582,339	\$ 588,592	\$ 594,963
137 <b>Operations Execution Percentage</b>	81%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
138 <b>SUBTOTAL AT EXECUTION PERCENTAGE</b>	\$ 775,283	\$ 513,228	\$ 518,845	\$ 524,345	\$ 529,981	\$ 535,709	\$ 541,448	\$ 547,318	\$ 553,222	\$ 559,162	\$ 565,215
139 <b>CAPITAL OUTLAYS</b>											
140 PBS010601COMPUTER EQUIPMENT	\$ 49,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
141 <b>SUBTOTAL</b>	\$ 49,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142 <b>SUBTOTAL-ADMINISTRATIVE SUPPORT</b>	\$ 1,982,031	\$ 1,078,607	\$ 1,102,941	\$ 1,127,960	\$ 1,153,961	\$ 1,180,946	\$ 1,208,884	\$ 1,237,947	\$ 1,268,097	\$ 1,299,394	\$ 1,331,981

# WATER AND SEWER ENTERPRISE FUND

## APPENDIX A

### Schedule 7 – Cash Out

#### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	<b>FUND 450 WATER &amp; SEWER</b>											
143	<b>CUSTOMER SERVICE</b>											
144	<b>PERSONAL SERVICES</b>											
145	PBS050101PERMANENT SALARIES	\$ 249,573	\$ 457,401	\$ 468,836	\$ 480,557	\$ 492,571	\$ 504,885	\$ 517,507	\$ 530,445	\$ 543,706	\$ 557,299	\$ 571,231
146	PBS050101SICK CONV TO CASH	1,833	1,833	1,879	1,926	1,974	2,023	2,074	2,126	2,179	2,233	2,289
147	PBS050101VAC MGMT CONV	1,375	1,375	1,409	1,445	1,481	1,518	1,556	1,595	1,634	1,675	1,717
148	PBS050101LONGEVITY PAY	4,633	8,408	8,618	8,834	9,054	9,281	9,513	9,751	9,994	10,244	10,500
149	PBS050101CAR ALLOWANCES	6,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
150	PBS050101CELLPHONE ALLOWANCE	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320
151	PBS050101EXPENSE ALLOWANCES	1,440	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760
152	PBS050101WELLNESS INCENTIVES	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
153	PBS050101MILEAGE REIMBURSE	500	500	513	525	538	552	566	580	594	609	624
154	PBS050101PENSION - GENERAL EMP	40,319	95,831	100,623	105,654	110,936	116,483	122,307	128,423	134,844	141,586	148,665
155	PBS050101SOC SEC/MEDICARE	21,524	36,303	37,211	38,141	39,094	40,072	41,074	42,100	43,153	44,232	45,337
156	PBS050101HEALTH INSURANCE	28,436	54,780	59,162	63,895	69,007	74,528	80,490	86,929	93,883	101,394	109,505
157	PBS050101WORKERS' COMP	293	-	-	-	-	-	-	-	-	-	-
158	PBS050801PERMANENT SALARIES	119,962	124,770	127,889	131,086	134,364	137,723	141,166	144,695	148,312	152,020	155,821
159	PBS050801OVERTIME 1.5X PAY	800	800	800	800	800	800	800	800	800	800	800
160	PBS050801PENSION - GENERAL EMP	11,107	12,738	13,375	14,044	14,746	15,483	16,257	17,070	17,924	18,820	19,761
161	PBS050801PENSION - DEF CONT	6,262	6,636	6,802	6,972	7,146	7,325	7,508	7,696	7,888	8,085	8,287
162	PBS050801SOC SEC/MEDICARE	9,177	9,733	9,976	10,226	10,481	10,743	11,012	11,287	11,569	11,859	12,155
163	PBS050801SUPPLEMENTAL FICA	11	11	11	12	12	12	12	13	13	13	14
164	PBS050801HEALTH INSURANCE	15,720	15,720	16,978	18,336	19,803	21,387	23,098	24,946	26,941	29,097	31,424
165	PBS050801WORKERS' COMP	151	-	-	-	-	-	-	-	-	-	-
166	PBS050301PERMANENT SALARIES	310,628	306,905	314,578	322,442	330,503	338,766	347,235	355,916	364,814	373,934	383,282
167	PBS050301LONGEVITY PAY	2,750	2,750	2,819	2,889	2,961	3,035	3,111	3,189	3,269	3,351	3,434
168	PBS050301OVERTIME 1.5X PAY	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
169	PBS050301OVERTIME 1X PAY	500	500	500	500	500	500	500	500	500	500	500
170	PBS050301WELLNESS INCENTIVES	40	40	40	40	40	40	40	40	40	40	40
171	PBS050301PENSION - GENERAL EMP	53,265	48,529	50,955	53,503	56,178	58,987	61,937	65,034	68,285	71,699	75,284
172	PBS050301PENSION - DEF CONT	6,857	10,222	10,478	10,739	11,008	11,283	11,565	11,854	12,151	12,455	12,766
173	PBS050301SOC SEC/MEDICARE	23,975	23,687	24,279	24,886	25,508	26,146	26,800	27,470	28,156	28,860	29,582
174	PBS050301SUPPLEMENTAL FICA	804	804	824	845	866	887	910	932	956	980	1,004
175	PBS050301HEALTH INSURANCE	55,020	47,160	50,933	55,007	59,408	64,161	69,294	74,837	80,824	87,290	94,273
176	PBS050301WORKERS' COMP	6,590	-	-	-	-	-	-	-	-	-	-
177	PBS050701PERMANENT SALARIES	95,658	95,673	98,065	100,516	103,029	105,605	108,245	110,951	113,725	116,568	119,482
178	PBS050701LONGEVITY PAY	3,850	4,400	-	-	-	-	-	-	-	-	-
179	PBS050701CELLPHONE ALLOWANCE	360	360	360	360	360	360	360	360	360	360	360
180	PBS050701OVERTIME 1.5X PAY	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
181	PBS050701PENSION - GENERAL EMP	22,295	24,622	25,853	27,146	28,503	29,928	31,425	32,996	34,646	36,378	38,197
182	PBS050701SOC SEC/MEDICARE	7,612	7,656	-	-	-	-	-	-	-	-	-
183	PBS050701SUPPLEMENTAL FICA	153	153	-	-	-	-	-	-	-	-	-
184	PBS050701HEALTH INSURANCE	15,720	15,720	16,978	18,336	19,803	21,387	23,098	24,946	26,941	29,097	31,424
185	PBS050701WORKERS' COMP	2,146	-	-	-	-	-	-	-	-	-	-
186	PBS050201PERMANENT SALARIES	518,829	481,980	494,030	506,380	519,040	532,016	545,316	558,949	572,923	587,246	601,927
187	PBS050201SICK CONV TO CASH	920	820	841	862	883	905	928	951	975	999	1,024
188	PBS050201VAC MGMT CONV	500	500	513	525	538	552	566	580	594	609	624
189	PBS050201LONGEVITY PAY	15,719	15,298	15,680	16,072	16,474	16,886	17,308	17,741	18,185	18,639	19,105
190	PBS050201SHIFT DIFFERENTIAL	2,327	1,045	1,071	1,098	1,125	1,153	1,182	1,212	1,242	1,273	1,305
191	PBS050201CELLPHONE ALLOWANCE	360	360	360	360	360	360	360	360	360	360	360
192	PBS050201EXPENSE ALLOWANCES	960	960	960	960	960	960	960	960	960	960	960

**BURTON & ASSOCIATES**

Utility Rates • Assessments • Financial Planning

**City of Fort Lauderdale**

Final Report

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 7 – Cash Out

### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	<b>FUND 450 WATER &amp; SEWER</b>											
	<b>CUSTOMER SERVICE</b>											
	<b>PERSONAL SERVICES</b>											
193	PBS0502010VERTIME 1.5X PAY	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000
194	PBS0502010VERTIME 1X PAY	600	600	600	600	600	600	600	600	600	600	600
195	PBS050201WELLNESS INCENTIVES	100	-	-	-	-	-	-	-	-	-	-
196	PBS050201MILEAGE REIMBURSE	100	100	103	105	108	110	113	116	119	122	125
197	PBS050201PENSION - GENERAL EMP	103,666	102,977	108,126	113,532	119,209	125,169	131,428	137,999	144,899	152,144	159,751
198	PBS050201PENSION - DEF CONT	3,550	3,801	3,896	3,993	4,093	4,196	4,300	4,408	4,518	4,631	4,747
199	PBS050201SOC SEC/MEDICARE	41,791	38,199	39,154	40,133	41,136	42,165	43,219	44,299	45,407	46,542	47,705
200	PBS050201SUPPLEMENTAL FICA	2,111	2,111	2,164	2,218	2,273	2,330	2,388	2,448	2,509	2,572	2,636
201	PBS050201HEALTH INSURANCE	88,295	72,575	78,381	84,651	91,424	98,737	106,636	115,167	124,381	134,331	145,078
202	PBS050201WORKERS' COMP	63	-	-	-	-	-	-	-	-	-	-
203	PBS050601PERMANENT SALARIES	214,597	136,227	139,633	143,123	146,702	150,369	154,128	157,982	161,931	165,979	170,129
204	PBS050601VAC MGMT CONV	1,057	1,057	1,083	1,111	1,138	1,167	1,196	1,226	1,256	1,288	1,320
205	PBS050601LONGEVITY PAY	2,200	2,200	2,255	2,311	2,369	2,428	2,489	2,551	2,615	2,680	2,747
206	PBS050601CELLPHONE ALLOWANCE	360	360	360	360	360	360	360	360	360	360	360
207	PBS050601EXPENSE ALLOWANCES	1,440	-	-	-	-	-	-	-	-	-	-
208	PBS0506010VERTIME 1.5X PAY	1,500	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
209	PBS050601PART TIME SALARIES	-	31,000	31,775	32,569	33,384	34,218	35,074	35,950	36,849	37,770	38,715
210	PBS050601WELLNESS INCENTIVES	500	-	-	-	-	-	-	-	-	-	-
211	PBS050601MILEAGE REIMBURSE	250	250	256	263	269	276	283	290	297	305	312
212	PBS050601PENSION - GENERAL EMP	40,304	26,099	27,404	28,774	30,213	31,723	33,310	34,975	36,724	38,560	40,488
213	PBS050601PENSION - DEF CONT	-	3,434	3,520	3,608	3,698	3,790	3,885	3,982	4,082	4,184	4,289
214	PBS050601SOC SEC/MEDICARE	16,695	10,589	10,854	11,125	11,403	11,688	11,980	12,280	12,587	12,902	13,224
215	PBS050601SUPPLEMENTAL FICA	69	69	71	72	74	76	78	80	82	84	86
216	PBS050601HEALTH INSURANCE	33,016	23,580	25,466	27,504	29,704	32,080	34,647	37,418	40,412	43,645	47,137
217	PBS050601WORKERS' COMP	286	-	-	-	-	-	-	-	-	-	-
218	<b>SUBTOTAL</b>	\$ 2,260,824	\$ 2,425,291	\$ 2,492,377	\$ 2,575,053	\$ 2,661,294	\$ 2,751,297	\$ 2,845,273	\$ 2,943,444	\$ 3,046,050	\$ 3,153,344	\$ 3,265,597
219	<b>Personal Services Execution Percentage</b>	94%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
220	<b>SUBTOTAL AT EXECUTION PERCENTAGE</b>	\$ 2,125,175	\$ 2,304,026	\$ 2,367,758	\$ 2,446,300	\$ 2,528,229	\$ 2,613,733	\$ 2,703,009	\$ 2,796,272	\$ 2,893,747	\$ 2,995,676	\$ 3,102,318
	<b>221 OPERATIONS</b>											
222	PBS050101RETIREE HEALTH BENE	\$ -	\$ 4,800	\$ 4,848	\$ 4,896	\$ 4,945	\$ 4,995	\$ 5,045	\$ 5,095	\$ 5,146	\$ 5,198	\$ 5,250
223	PBS050101COSTS/FEES/PERMITS	450	250	253	255	258	260	263	265	268	271	273
224	PBS050101OTHER SERVICES	531,631	505,000	510,050	515,151	520,302	525,505	530,760	536,068	541,428	546,843	552,311
225	PBS050101COMPUTER MAINT	6,000	-	-	-	-	-	-	-	-	-	-
226	PBS050101POSTAGE	6,500	6,500	6,565	6,631	6,697	6,764	6,832	6,900	6,969	7,039	7,109
227	PBS050101OTHER SUPPLIES	2,815	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
228	PBS050101OFFICE SUPPLIES	10,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
229	PBS050101UNIFORMS	100	100	101	102	103	104	105	106	107	108	109
230	PBS050101DATA PROC SUPPLIES	-	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
231	PBS050101CONFERENCES	3,500	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
232	PBS050101MEMBERSHIPS/DUES	500	500	505	510	515	520	526	531	536	541	547
233	PBS050101SCHOOLS	500	500	505	510	515	520	526	531	536	541	547
234	PBS050101SERVCHG-PRINT SHOP	10,000	10,000	10,318	10,560	10,841	11,141	11,423	11,741	12,051	12,353	12,682
235	PBS050101EMP PROCEEDINGS	282	-	-	-	-	-	-	-	-	-	-
236	PBS050101PUB OFFICIALS LIAB	929	-	-	-	-	-	-	-	-	-	-
237	PBS050101PRIZES & AWARDS	-	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
238	PBS050101PRINTING SERV - EXT	-	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
239	PBS050801COMPONENTS/PARTS	-	-	-	-	-	-	-	-	-	-	-

**BURTON & ASSOCIATES**

Utility Rates • Assessments • Financial Planning

**City of Fort Lauderdale**

Final Report

# WATER AND SEWER ENTERPRISE FUND

## APPENDIX A

### Schedule 7 – Cash Out

#### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER</b>												
<b>CUSTOMER SERVICE</b>												
<b>OPERATIONS</b>												
240	PBS050801OFFICE EQUIP < \$5000	600	600	606	612	618	624	631	637	643	650	656
241	PBS050801CONFERENCES	1,250	1,250	1,263	1,275	1,288	1,301	1,314	1,327	1,340	1,354	1,367
242	PBS050801SCHOOLS	1,250	1,250	1,263	1,275	1,288	1,301	1,314	1,327	1,340	1,354	1,367
243	PBS050801RETIREE HEALTH BENE	2,400	4,800	4,848	4,896	4,945	4,995	5,045	5,095	5,146	5,198	5,250
244	PBS050801EMP PROCEEDINGS	282	-	-	-	-	-	-	-	-	-	-
245	PBS050301EQUIP REP & MAINT	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
246	PBS050301GASOLINE	24,690	22,106	22,990	23,910	24,866	25,861	26,895	27,971	29,090	30,254	31,464
247	PBS050301OTHER SUPPLIES	300	300	303	306	309	312	315	318	322	325	328
248	PBS050301OFFICE SUPPLIES	500	500	505	510	515	520	526	531	536	541	547
249	PBS050301SAFETY SHOES	800	800	808	816	824	832	841	849	858	866	875
250	PBS050301TOOLS/EQUIP < \$5000	5,500	9,000	9,090	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843
251	PBS050301UNIFORMS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
252	PBS050301CONFERENCES	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
253	PBS050301CERTIFICATION TRAIN	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
254	PBS050301SERVCHG-PRINT SHOP	2,600	2,600	2,683	2,746	2,819	2,897	2,970	3,053	3,133	3,212	3,297
255	PBS050301SERVCHG-FLEET REPLACEMENT	7,080	-	-	-	-	-	-	-	-	-	-
256	PBS050301SERVCHG-FLEET O&M	4,320	8,640	8,915	9,124	9,367	9,626	9,870	10,144	10,412	10,673	10,958
257	PBS050301EMP PROCEEDINGS	658	-	-	-	-	-	-	-	-	-	-
258	PBS050301AUTO LIABILITY	862	-	-	-	-	-	-	-	-	-	-
259	PBS050301COMPUTER MAINT	-	2,000	2,040	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390
260	PBS050701OTHER EQUIP RENT	1,383	1,100	1,111	1,122	1,133	1,145	1,156	1,168	1,179	1,191	1,203
261	PBS050701COMPONENTS/PARTS	1,000	-	-	-	-	-	-	-	-	-	-
262	PBS050701BLDG REP & MAINT	375	375	379	383	386	390	394	398	402	406	410
263	PBS050701BLDG REP MATERIALS	250	250	253	255	258	260	263	265	268	271	273
264	PBS050701DIESEL FUEL	2,073	2,280	2,371	2,466	2,565	2,667	2,774	2,885	3,000	3,120	3,245
265	PBS050701SAFETY SHOES	175	175	177	179	180	182	184	186	188	189	191
266	PBS050701UNIFORMS	700	700	707	714	721	728	736	743	750	758	766
267	PBS050701HEAVY EQUIP RENT	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
268	PBS050701SERVCHG-FLEET REPLACEMENT	12,300	-	-	-	-	-	-	-	-	-	-
269	PBS050701SERVCHG-FLEET O&M	5,220	10,440	10,772	11,024	11,318	11,631	11,926	12,258	12,581	12,896	13,241
270	PBS050701EMP PROCEEDINGS	189	-	-	-	-	-	-	-	-	-	-
271	PBS050701AUTO LIABILITY	1,542	-	-	-	-	-	-	-	-	-	-
272	PBS050201OTHER SERVICES	-	15,000	15,150	15,302	15,455	15,609	15,765	15,923	16,082	16,243	16,405
273	PBS050201OFFICE SUPPLIES	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
274	PBS050201CONFERENCES	2,250	2,250	2,273	2,295	2,318	2,341	2,365	2,388	2,412	2,436	2,461
275	PBS050201SCHOOLS	350	350	354	357	361	364	368	372	375	379	383
276	PBS050201RETIREE HEALTH BENE	5,200	4,800	4,848	4,896	4,945	4,995	5,045	5,095	5,146	5,198	5,250
277	PBS050201EMP PROCEEDINGS	1,127	-	-	-	-	-	-	-	-	-	-
278	PBS050601OTHER SERVICES	3,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
279	PBS050601FOOD SERVICES	400	400	404	408	412	416	420	425	429	433	437
280	PBS050601PRIZES & AWARDS	1,500	500	505	510	515	520	526	531	536	541	547
281	PBS050601OTHER EQUIP RENT	150	-	-	-	-	-	-	-	-	-	-
282	PBS050601EQUIP REP & MAINT	200	-	-	-	-	-	-	-	-	-	-
283	PBS050601PRINTING SERV - EXT	1,500	500	505	510	515	520	526	531	536	541	547
284	PBS050601SPECIAL DELIVERY	400	100	101	102	103	104	105	106	107	108	109
285	PBS050601GASOLINE	1,803	1,659	1,725	1,794	1,866	1,941	2,018	2,099	2,183	2,270	2,361
286	PBS050601OTHER SUPPLIES	-	100	101	102	103	104	105	106	107	108	109
287	PBS050601BOOKS & MANUALS	100	100	101	102	103	104	105	106	107	108	109

# WATER AND SEWER ENTERPRISE FUND

## APPENDIX A

### Schedule 7 – Cash Out

#### Projection of Cash Outflows

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER <u>CUSTOMER SERVICE</u> OPERATIONS</b>											
288 PBS050601OFFICE EQUIP < \$5000	450	450	455	459	464	468	473	478	482	487	492
289 PBS050601OFFICE SUPPLIES	10,500	10,500	10,605	10,711	10,818	10,926	11,036	11,146	11,257	11,370	11,484
290 PBS050601SAFETY SHOES	100	100	101	102	103	104	105	106	107	108	109
291 PBS050601UNIFORMS	400	400	404	408	412	416	420	425	429	433	437
292 PBS050601CONFERENCES	1,200	700	707	714	721	728	736	743	750	758	766
293 PBS050601SCHOOLS	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
294 PBS050601RETIREE HEALTH BENE	7,200	4,800	4,848	4,896	4,945	4,995	5,045	5,095	5,146	5,198	5,250
295 PBS050601SERVCHG-PRINT SHOP	1,000	1,000	1,032	1,056	1,084	1,114	1,142	1,174	1,205	1,235	1,268
296 PBS050601SERVCHG-FLEET REPLACEMENT	1,740	-	-	-	-	-	-	-	-	-	-
297 PBS050601SERVCHG-FLEET O&M	420	840	867	887	911	936	960	986	1,012	1,038	1,065
298 PBS050601EMP PROCEEDINGS	376	-	-	-	-	-	-	-	-	-	-
<b>299 SUBTOTAL</b>	<b>\$ 702,373</b>	<b>\$ 673,865</b>	<b>\$ 682,155</b>	<b>\$ 690,295</b>	<b>\$ 698,674</b>	<b>\$ 707,225</b>	<b>\$ 715,826</b>	<b>\$ 724,661</b>	<b>\$ 733,587</b>	<b>\$ 742,605</b>	<b>\$ 751,838</b>
300 Operations Execution Percentage	81%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
<b>301 SUBTOTAL AT EXECUTION PERCENTAGE</b>	<b>\$ 568,922</b>	<b>\$ 640,172</b>	<b>\$ 648,048</b>	<b>\$ 655,780</b>	<b>\$ 663,740</b>	<b>\$ 671,863</b>	<b>\$ 680,034</b>	<b>\$ 688,428</b>	<b>\$ 696,908</b>	<b>\$ 705,475</b>	<b>\$ 714,246</b>
<b>302 SUBTOTAL-CUSTOMER SERVICE</b>	<b>\$ 2,694,097</b>	<b>\$ 2,944,198</b>	<b>\$ 3,015,806</b>	<b>\$ 3,102,080</b>	<b>\$ 3,191,969</b>	<b>\$ 3,285,596</b>	<b>\$ 3,383,044</b>	<b>\$ 3,484,700</b>	<b>\$ 3,590,655</b>	<b>\$ 3,701,152</b>	<b>\$ 3,816,564</b>
<b>303 DEPT SUPPORT</b>											
<b>304 PERSONAL SERVICES</b>											
305 PBS700401UNEMPLOYMENT COMP	\$ 9,000	\$ 9,000	\$ 9,450	\$ 9,923	\$ 10,419	\$ 10,940	\$ 11,487	\$ 12,061	\$ 12,664	\$ 13,297	\$ 13,962
306 PBS700401WORKERS' COMP	-	885,576	907,715	930,408	953,668	977,510	1,001,948	1,026,997	1,052,672	1,078,988	1,105,963
<b>307 SUBTOTAL</b>	<b>\$ 9,000</b>	<b>\$ 894,576</b>	<b>\$ 917,165</b>	<b>\$ 940,331</b>	<b>\$ 964,087</b>	<b>\$ 988,450</b>	<b>\$ 1,013,434</b>	<b>\$ 1,039,058</b>	<b>\$ 1,065,335</b>	<b>\$ 1,092,285</b>	<b>\$ 1,119,925</b>
308 Personal Services Execution Percentage	94%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
<b>309 SUBTOTAL AT EXECUTION PERCENTAGE</b>	<b>\$ 8,460</b>	<b>\$ 849,847</b>	<b>\$ 871,307</b>	<b>\$ 893,314</b>	<b>\$ 915,883</b>	<b>\$ 939,027</b>	<b>\$ 962,763</b>	<b>\$ 987,105</b>	<b>\$ 1,012,069</b>	<b>\$ 1,037,671</b>	<b>\$ 1,063,929</b>
<b>310 OPERATIONS</b>											
311 PBS704135COMPONENTS/PARTS	\$ -	\$ 9,000	\$ 9,090	\$ 9,181	\$ 9,273	\$ 9,365	\$ 9,459	\$ 9,554	\$ 9,649	\$ 9,746	\$ 9,843
312 PBS704135OFFICE SUPPLIES	9,000	-	-	-	-	-	-	-	-	-	-
313 PBS704135PURCHASES	1,823,705	1,800,000	1,818,000	1,836,180	1,854,542	1,873,087	1,891,818	1,910,736	1,929,844	1,949,142	1,968,633
314 PBS704135ISSUES	(1,800,000)	(1,800,000)	(1,818,000)	(1,836,180)	(1,854,542)	(1,873,087)	(1,891,818)	(1,910,736)	(1,929,844)	(1,949,142)	(1,968,633)
315 PBS704135WRITE OFF OLD INV	15,000	13,585	13,721	13,858	13,997	14,137	14,278	14,421	14,565	14,711	14,858
316 PBS700101ACCT & AUDITING	46,099	37,933	37,933	37,933	37,933	37,933	37,933	37,933	37,933	37,933	37,933
317 PBS700101OTHER PROF SERV	3,546	-	-	-	-	-	-	-	-	-	-
318 PBS700101INDIRECT ADMIN SERV	3,503,019	4,375,679	4,514,770	4,620,567	4,743,706	4,875,028	4,998,357	5,137,452	5,273,086	5,405,245	5,549,445
319 PBS700101OVERHEAD-INTRADEPT	89,962	89,962	90,862	91,770	92,688	93,615	94,551	95,496	96,451	97,416	98,390
320 PBS700101OVERHEAD-FLEET	649,499	179,585	181,381	183,195	185,027	186,877	188,746	190,633	192,539	194,465	196,409
321 PBS700101SERVCHG-AIRPORT	110,106	111,862	115,418	118,122	121,270	124,628	127,780	131,336	134,804	138,182	141,869
322 PBS700101SERVCHG-INFO SYS	2,312,693	1,986,077	2,049,209	2,097,229	2,153,121	2,212,726	2,268,704	2,331,838	2,393,401	2,453,387	2,518,838
323 PBS700101SERVCHG-PUB WORKS	(540,000)	(540,000)	(557,165)	(570,222)	(585,418)	(601,624)	(616,844)	(634,010)	(650,748)	(667,058)	(684,854)
324 PBS700101SERVCHG-TREASURY	2,032,247	2,032,247	2,096,847	2,145,983	2,203,174	2,264,165	2,321,445	2,386,046	2,449,040	2,510,420	2,577,393
325 PBS700101FIDELITY BONDS	9	-	-	-	-	-	-	-	-	-	-
326 PBS700101WRITEOFF A/R & OTHER	80,000	234,500	236,845	239,213	241,606	244,022	246,462	248,926	251,416	253,930	256,469
327 PBS700101INTEREST ON DEPOSITS	100,000	-	-	-	-	-	-	-	-	-	-
328 PBS700401AUTO LIABILITY	-	306,863	309,932	313,031	316,161	319,323	322,516	325,741	328,999	332,289	335,612
329 PBS700401FIDELITY BONDS	-	2,807	2,835	2,863	2,892	2,921	2,950	2,980	3,009	3,040	3,070
330 PBS700401EMP PROCEEDINGS	-	151,240	152,752	154,280	155,823	157,381	158,955	160,544	162,150	163,771	165,409
331 PBS700401GENERAL LIABILITY	-	591,193	597,105	603,076	609,107	615,198	621,350	627,563	633,839	640,177	646,579
332 PBS700401PROP/FIRE INSURANCE	1,773,750	1,979,823	1,999,621	2,019,617	2,039,814	2,060,212	2,080,814	2,101,622	2,122,638	2,143,865	2,165,303

**BURTON & ASSOCIATES**

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**City of Fort Lauderdale**

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# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 7 – Cash Out

### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	<b>FUND 450 WATER &amp; SEWER</b>											
303	<b><u>DEPT SUPPORT</u></b>											
333	PBS700401PUB OFFICIALS LIAB	-	3,638	3,674	3,711	3,748	3,786	3,824	3,862	3,900	3,939	3,979
334	PBS700401OTHER CONTRIBUTIONS	83,758	83,758	84,596	85,442	86,296	87,159	88,030	88,911	89,800	90,698	91,605
335	<b>SUBTOTAL</b>	\$ 10,292,392	\$ 11,649,752	\$ 11,939,424	\$ 12,168,852	\$ 12,430,216	\$ 12,706,850	\$ 12,969,309	\$ 13,260,849	\$ 13,546,472	\$ 13,826,156	\$ 14,128,150
336	<b>Operations Execution Percentage</b>	81%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
337	<b>SUBTOTAL AT EXECUTION PERCENTAGE</b>	\$ 8,336,838	\$ 11,067,264	\$ 11,342,453	\$ 11,560,409	\$ 11,808,705	\$ 12,071,508	\$ 12,320,844	\$ 12,597,806	\$ 12,869,148	\$ 13,134,848	\$ 13,421,743
	<b>CAPITAL OUTLAYS</b>											
339	PBS700101OTHER EQUIPMENT	\$ -	\$ 113,589	\$ 116,429	\$ 119,339	\$ 122,323	\$ 125,381	\$ 128,516	\$ 131,728	\$ 135,022	\$ 138,397	\$ 141,857
340	<b>SUBTOTAL</b>	\$ -	\$ 113,589	\$ 116,429	\$ 119,339	\$ 122,323	\$ 125,381	\$ 128,516	\$ 131,728	\$ 135,022	\$ 138,397	\$ 141,857
341	<b>SUBTOTAL-DEPT SUPPORT</b>	\$ 8,345,298	\$ 12,030,701	\$ 12,330,189	\$ 12,573,063	\$ 12,846,911	\$ 13,135,916	\$ 13,412,122	\$ 13,716,639	\$ 14,016,239	\$ 14,310,916	\$ 14,627,528
	<b>DISTRIBUTION AND COLLECTION</b>											
343	<b>PERSONAL SERVICES</b>											
344	PBS660410PERMANENT SALARIES	\$ 215,333	\$ 190,258	\$ 195,014	\$ 199,890	\$ 204,887	\$ 210,009	\$ 215,259	\$ 220,641	\$ 226,157	\$ 231,811	\$ 237,606
345	PBS660410LONGEVITY PAY	2,750	3,850	3,946	4,045	4,146	4,250	4,356	4,465	4,576	4,691	4,808
346	PBS660410UPGRADE PAY	460	460	472	483	495	508	520	533	547	560	574
347	PBS660410STANDBY PAY	2,100	2,100	2,153	2,206	2,261	2,318	2,376	2,435	2,496	2,559	2,623
348	PBS660410CELLPHONE ALLOWANCE	360	360	360	360	360	360	360	360	360	360	360
349	PBS660410OVERTIME 1.5X PAY	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
350	PBS660410OVERTIME 1X PAY	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
351	PBS660410PENSION - GENERAL EMP	40,630	47,767	50,155	52,663	55,296	58,061	60,964	64,012	67,213	70,574	74,102
352	PBS660410SOC SEC/MEDICARE	17,430	14,850	15,221	15,602	15,992	16,392	16,801	17,221	17,652	18,093	18,546
353	PBS660410SUPPLEMENTAL FICA	1,545	1,545	1,584	1,623	1,664	1,705	1,748	1,792	1,837	1,882	1,929
354	PBS660410HEALTH INSURANCE	39,300	31,440	33,955	36,672	39,605	42,774	46,196	49,891	53,883	58,193	62,849
355	PBS660506PERMANENT SALARIES	126,310	141,206	144,736	148,355	152,063	155,865	159,762	163,756	167,850	172,046	176,347
356	PBS660506SICK CONV TO CASH	1,793	1,793	1,838	1,884	1,931	1,979	2,029	2,079	2,131	2,185	2,239
357	PBS660506LONGEVITY PAY	11,473	2,200	2,255	2,311	2,369	2,428	2,489	2,551	2,615	2,680	2,747
358	PBS660506STANDBY PAY	500	500	513	525	538	552	566	580	594	609	624
359	PBS660506CELLPHONE ALLOWANCE	300	300	300	300	300	300	300	300	300	300	300
360	PBS660506OVERTIME 1.5X PAY	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
361	PBS660506OVERTIME 1X PAY	500	500	500	500	500	500	500	500	500	500	500
362	PBS660506PENSION - GENERAL EMP	23,213	25,895	27,190	28,549	29,977	31,476	33,049	34,702	36,437	38,259	40,172
363	PBS660506SOC SEC/MEDICARE	11,236	10,970	11,244	11,525	11,813	12,109	12,412	12,722	13,040	13,366	13,700
364	PBS660506SUPPLEMENTAL FICA	2,792	2,792	2,862	2,933	3,007	3,082	3,159	3,238	3,319	3,402	3,487
365	PBS660506HEALTH INSURANCE	23,580	15,720	16,978	18,336	19,803	21,387	23,098	24,946	26,941	29,097	31,424
366	PBS660506WORKERS' COMP	2,803	-	-	-	-	-	-	-	-	-	-
367	PBS660510PERMANENT SALARIES	602,695	622,164	637,718	653,661	670,003	686,753	703,921	721,519	739,557	758,046	776,998
368	PBS660510LONGEVITY PAY	14,300	15,400	15,785	16,180	16,584	16,999	17,424	17,859	18,306	18,763	19,232
369	PBS660510UPGRADE PAY	300	300	308	315	323	331	339	348	357	366	375
370	PBS660510STANDBY PAY	4,922	4,922	5,045	5,171	5,300	5,433	5,569	5,708	5,851	5,997	6,147
371	PBS660510OVERTIME 1.5X PAY	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
372	PBS660510PENSION - GENERAL EMP	123,172	136,727	143,563	150,742	158,279	166,193	174,502	183,227	192,389	202,008	212,108
373	PBS660510SOC SEC/MEDICARE	48,506	48,772	49,991	51,241	52,522	53,835	55,181	56,561	57,975	59,424	60,910
374	PBS660510SUPPLEMENTAL FICA	8,415	8,415	8,625	8,841	9,062	9,289	9,521	9,759	10,003	10,253	10,509
375	PBS660510HEALTH INSURANCE	102,180	110,040	118,843	128,351	138,619	149,708	161,685	174,620	188,589	203,676	219,970
376	PBS660510WORKERS' COMP	13,137	-	-	-	-	-	-	-	-	-	-
377	PBS660606PERMANENT SALARIES	101,925	115,046	117,922	120,870	123,892	126,989	130,164	133,418	136,754	140,172	143,677
378	PBS660606OVERTIME 1.5X PAY	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200

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# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 7 – Cash Out

### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER</b>												
<b>DISTRIBUTION AND COLLECTION</b>												
<b>PERSONAL SERVICES</b>												
379	PBS660606PENSION - GENERAL EMP	13,523	14,858	15,601	16,381	17,200	18,060	18,963	19,911	20,907	21,952	23,050
380	PBS660606PENSION - DEF CONT	-	4,970	5,094	5,222	5,352	5,486	5,623	5,764	5,908	6,055	6,207
381	PBS660606SOC SEC/MEDICARE	8,644	8,801	9,021	9,247	9,478	9,715	9,958	10,206	10,462	10,723	10,991
382	PBS660606SUPPLEMENTAL FICA	168	168	172	177	181	185	190	195	200	205	210
383	PBS660606HEALTH INSURANCE	15,720	15,720	16,978	18,336	19,803	21,387	23,098	24,946	26,941	29,097	31,424
384	PBS660606WORKERS' COMP	1,945	-	-	-	-	-	-	-	-	-	-
385	PBS660101PERMANENT SALARIES	113,460	285,532	292,670	299,987	307,487	315,174	323,053	331,130	339,408	347,893	356,590
386	PBS660101SICK CONV TO CASH	1,712	1,712	1,755	1,799	1,844	1,890	1,937	1,985	2,035	2,086	2,138
387	PBS660101VAC MGMT CONV	1,247	1,247	1,278	1,310	1,343	1,376	1,411	1,446	1,482	1,519	1,557
388	PBS660101LONGEVITY PAY	3,003	3,207	3,287	3,369	3,454	3,540	3,628	3,719	3,812	3,907	4,005
389	PBS660101EXPENSE ALLOWANCES	-	1,440	1,469	1,498	1,528	1,559	1,590	1,622	1,654	1,687	1,721
390	PBS660101CAR ALLOWANCES	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
391	PBS660101CELLPHONE ALLOWANCE	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320
392	PBS660101PENSION - DEF CONT	-	6,755	6,890	7,028	7,168	7,312	7,458	7,607	7,759	7,915	8,073
393	PBS660101PHYSICAL EXAMS-MGMT	500	500	513	525	538	552	566	580	594	609	624
394	PBS660101PENSION - GENERAL EMP	25,518	29,178	30,637	32,169	33,777	35,466	37,239	39,101	41,056	43,109	45,265
395	PBS660101SOC SEC/MEDICARE	8,717	21,868	22,415	22,975	23,549	24,138	24,742	25,360	25,994	26,644	27,310
396	PBS660101HEALTH INSURANCE	8,760	34,175	36,909	39,862	43,051	46,495	50,214	54,231	58,570	63,256	68,316
397	PBS660101WORKERS' COMP	150	-	-	-	-	-	-	-	-	-	-
398	PBS660411PERMANENT SALARIES	132,412	133,207	136,537	139,951	143,449	147,036	150,711	154,479	158,341	162,300	166,357
399	PBS660411LONGEVITY PAY	1,650	1,650	1,691	1,734	1,777	1,821	1,867	1,913	1,961	2,010	2,061
400	PBS660411UPGRADE PAY	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
401	PBS660411STANDBY PAY	500	500	513	525	538	552	566	580	594	609	624
402	PBS660411OVERTIME 1.5X PAY	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
403	PBS660411OVERTIME 1X PAY	500	500	500	500	500	500	500	500	500	500	500
404	PBS660411PENSION - GENERAL EMP	30,036	33,188	34,847	36,590	38,419	40,340	42,357	44,475	46,699	49,034	51,485
405	PBS660411SOC SEC/MEDICARE	10,255	10,316	10,574	10,838	11,109	11,387	11,672	11,963	12,262	12,569	12,883
406	PBS660411SUPPLEMENTAL FICA	803	803	823	844	865	886	909	931	955	978	1,003
407	PBS660411HEALTH INSURANCE	23,580	23,580	25,466	27,504	29,704	32,080	34,647	37,418	40,412	43,645	47,137
408	PBS660411WORKERS' COMP	2,748	-	-	-	-	-	-	-	-	-	-
409	PBS660601PERMANENT SALARIES	138,465	144,386	147,996	151,696	155,488	159,375	163,360	167,443	171,630	175,920	180,318
410	PBS660601SICK CONV TO CASH	1,719	1,719	1,762	1,806	1,851	1,897	1,945	1,994	2,043	2,094	2,147
411	PBS660601VAC MGMT CONV	1,083	1,083	1,110	1,138	1,166	1,195	1,225	1,256	1,287	1,320	1,353
412	PBS660601LONGEVITY PAY	10,267	10,267	10,524	10,787	11,056	11,333	11,616	11,907	12,204	12,509	12,822
413	PBS660601UPGRADE PAY	-	-	-	-	-	-	-	-	-	-	-
414	PBS660601CELLPHONE ALLOWANCE	1,200	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
415	PBS660601EXPENSE ALLOWANCES	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880
416	PBS660601RETIREMENT GIFTS	250	-	-	-	-	-	-	-	-	-	-
417	PBS660601OTHER TERM PAY	34,000	-	-	-	-	-	-	-	-	-	-
418	PBS660601WELLNESS INCENTIVES	500	500	500	500	500	500	500	500	500	500	500
419	PBS660601MILEAGE REIMBURSE	1,200	1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499
420	PBS660601PENSION - GENERAL EMP	20,774	-	-	-	-	-	-	-	-	-	-
421	PBS660601SOC SEC/MEDICARE	12,711	11,266	11,548	11,836	12,132	12,436	12,746	13,065	13,392	13,727	14,070
422	PBS660601HEALTH INSURANCE	19,220	18,792	20,295	21,919	23,673	25,566	27,612	29,821	32,206	34,783	37,565
423	PBS660601WORKERS' COMP	168	-	-	-	-	-	-	-	-	-	-
424	PBS660509PERMANENT SALARIES	209,238	234,048	239,899	245,897	252,044	258,345	264,804	271,424	278,210	285,165	292,294
425	PBS660509LONGEVITY PAY	2,750	6,600	6,765	6,934	7,107	7,285	7,467	7,654	7,845	8,041	8,242
426	PBS660509STANDBY PAY	631	631	647	663	680	697	714	732	750	769	788

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# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 7 – Cash Out

### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER DISTRIBUTION AND COLLECTION</b>												
<b>PERSONAL SERVICES</b>												
427 PBS660509CELLPHONE ALLOWANCE												
428 PBS660509OVERTIME 1.5X PAY		600	600	600	600	600	600	600	600	600	600	600
429 PBS660509OVERTIME 1X PAY		20,523	20,523	20,523	20,523	20,523	20,523	20,523	20,523	20,523	20,523	20,523
430 PBS660509PENSION - GENERAL EMP		500	500	500	500	500	500	500	500	500	500	500
431 PBS660509PENSION - DEF CONT		32,369	59,217	62,178	65,287	68,551	71,979	75,578	79,356	83,324	87,490	91,865
432 PBS660509SOC SEC/MEDICARE		3,241	-	-	-	-	-	-	-	-	-	-
433 PBS660509SUPPLEMENTAL FICA		16,776	18,409	18,869	19,341	19,824	20,320	20,828	21,349	21,883	22,430	22,990
434 PBS660509HEALTH INSURANCE		1,608	1,608	1,648	1,689	1,732	1,775	1,819	1,865	1,911	1,959	2,008
435 PBS660509WORKERS' COMP		39,300	31,440	33,955	36,672	39,605	42,774	46,196	49,891	53,883	58,193	62,849
436 PBS660608PERMANENT SALARIES		4,708	-	-	-	-	-	-	-	-	-	-
437 PBS660608SIKK CONV TO CASH		196,506	196,502	201,415	206,450	211,611	216,901	222,324	227,882	233,579	239,419	245,404
438 PBS660608VAC MGMT CONV		1,447	1,447	1,483	1,520	1,558	1,597	1,637	1,678	1,720	1,763	1,807
439 PBS660608LONGEVITY PAY		723	723	741	760	779	798	818	838	859	881	903
440 PBS660608CELLPHONE ALLOWANCE		5,296	5,425	5,561	5,700	5,842	5,988	6,138	6,291	6,449	6,610	6,775
441 PBS660608EXPENSE ALLOWANCES		600	960	960	960	960	960	960	960	960	960	960
442 PBS660608OVERTIME 1.5X PAY		960	960	960	960	960	960	960	960	960	960	960
443 PBS660608WELLNESS INCENTIVES		2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
444 PBS660608PENSION - GENERAL EMP		500	500	500	500	500	500	500	500	500	500	500
445 PBS660608SOC SEC/MEDICARE		45,213	49,691	52,176	54,784	57,524	60,400	63,420	66,591	69,920	73,416	77,087
446 PBS660608SUPPLEMENTAL FICA		15,510	15,521	15,909	16,307	16,714	17,132	17,561	18,000	18,450	18,911	19,384
447 PBS660608HEALTH INSURANCE		168	168	172	177	181	185	190	195	200	205	210
448 PBS660608WORKERS' COMP		17,269	16,620	17,950	19,386	20,936	22,611	24,420	26,374	28,484	30,762	33,223
449 PBS660404PERMANENT SALARIES		2,461	-	-	-	-	-	-	-	-	-	-
450 PBS660404SIKK CONV TO CASH		546,466	545,898	559,545	573,534	587,872	602,569	617,633	633,074	648,901	665,124	681,752
451 PBS660404LONGEVITY PAY		1,905	1,905	1,953	2,001	2,051	2,103	2,155	2,209	2,264	2,321	2,379
452 PBS660404UPGRADE PAY		7,150	7,150	7,329	7,512	7,700	7,892	8,090	8,292	8,499	8,712	8,929
453 PBS660404STANDBY PAY		137	137	140	144	148	151	155	159	163	167	171
454 PBS660404CELLPHONE ALLOWANCE		600	600	615	630	646	662	679	696	713	731	749
455 PBS660404OVERTIME 1.5X PAY		960	960	960	960	960	960	960	960	960	960	960
456 PBS660404OVERTIME 1X PAY		35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
457 PBS660404PENSION - GENERAL EMP		644	644	644	644	644	644	644	644	644	644	644
458 PBS660404SOC SEC/MEDICARE		117,204	117,313	123,179	129,338	135,804	142,595	149,724	157,211	165,071	173,325	181,991
459 PBS660404SUPPLEMENTAL FICA		42,912	42,309	43,367	44,451	45,562	46,701	47,869	49,065	50,292	51,549	52,838
460 PBS660404HEALTH INSURANCE		2,727	2,727	2,795	2,865	2,937	3,010	3,085	3,162	3,242	3,323	3,406
461 PBS660404WORKERS' COMP		94,320	94,320	101,866	110,015	118,816	128,321	138,587	149,674	161,648	174,580	188,546
462 PBS660407PERMANENT SALARIES		11,681	-	-	-	-	-	-	-	-	-	-
463 PBS660407LONGEVITY PAY		407,822	402,552	412,616	422,931	433,504	444,342	455,451	466,837	478,508	490,471	502,732
464 PBS660407UPGRADE PAY		7,150	4,950	5,074	5,201	5,331	5,464	5,600	5,740	5,884	6,031	6,182
465 PBS660407STANDBY PAY		250	250	256	263	269	276	283	290	297	305	312
466 PBS660407CELLPHONE ALLOWANCE		145	145	149	152	156	160	164	168	172	177	181
467 PBS660407OVERTIME 1.5X PAY		720	720	720	720	720	720	720	720	720	720	720
468 PBS660407OVERTIME 1X PAY		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
469 PBS660407PENSION - GENERAL EMP		400	400	400	400	400	400	400	400	400	400	400
470 PBS660407PENSION - DEF CONT		85,013	80,669	84,702	88,938	93,384	98,054	102,956	108,104	113,509	119,185	125,144
471 PBS660407SOC SEC/MEDICARE		3,141	3,269	3,351	3,434	3,520	3,608	3,699	3,791	3,886	3,983	4,083
472 PBS660407SUPPLEMENTAL FICA		31,746	31,173	31,952	32,751	33,570	34,409	35,269	36,151	37,055	37,981	38,931
473 PBS660407HEALTH INSURANCE		1,178	1,178	1,207	1,238	1,269	1,300	1,333	1,366	1,400	1,435	1,471
474 PBS660407WORKERS' COMP		70,740	55,020	59,422	64,175	69,309	74,854	80,842	87,310	94,295	101,838	109,985
		8,542	-	-	-	-	-	-	-	-	-	-

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## APPENDIX A

### Schedule 7 – Cash Out

#### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER</b>												
<b>DISTRIBUTION AND COLLECTION</b>												
<b>PERSONAL SERVICES</b>												
475	PBS660402PERMANENT SALARIES	1,110,179	1,149,556	1,178,295	1,207,752	1,237,946	1,268,895	1,300,617	1,333,133	1,366,461	1,400,622	1,435,638
476	PBS660402SICK CONV TO CASH	1,016	1,016	1,041	1,067	1,094	1,121	1,150	1,178	1,208	1,238	1,269
477	PBS660402VAC MGMT CONV	1,231	1,231	1,262	1,293	1,326	1,359	1,393	1,428	1,463	1,500	1,537
478	PBS660402LONGEVITY PAY	15,135	15,814	16,209	16,615	17,030	17,456	17,892	18,339	18,798	19,268	19,750
479	PBS660402UPGRADE PAY	154	154	158	162	166	170	174	179	183	188	192
480	PBS660402ASSIGNMENT PAY	15,124	15,142	15,521	15,909	16,306	16,714	17,132	17,560	17,999	18,449	18,910
481	PBS660402STANDBY PAY	3,878	3,878	3,975	4,074	4,176	4,281	4,388	4,497	4,610	4,725	4,843
482	PBS660402CELLPHONE ALLOWANCE	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
483	PBS660402EXPENSE ALLOWANCES	960	960	960	960	960	960	960	960	960	960	960
484	PBS660402OVERTIME 1.5X PAY	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
485	PBS660402OVERTIME 1X PAY	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
486	PBS660402PENSION - GENERAL EMP	201,461	231,048	242,600	254,730	267,467	280,840	294,882	309,626	325,108	341,363	358,431
487	PBS660402PENSION - DEF CONT	13,307	17,774	18,218	18,674	19,141	19,619	20,110	20,612	21,128	21,656	22,197
488	PBS660402SOC SEC/MEDICARE	88,990	90,384	92,644	94,960	97,334	99,767	102,261	104,818	107,438	110,124	112,877
489	PBS660402SUPPLEMENTAL FICA	1,607	1,607	1,647	1,688	1,731	1,774	1,818	1,864	1,910	1,958	2,007
490	PBS660402HEALTH INSURANCE	182,329	166,609	179,938	194,333	209,879	226,670	244,803	264,388	285,539	308,382	333,052
491	PBS660402WORKERS' COMP	175,143	-	-	-	-	-	-	-	-	-	-
492	PBS660602PERMANENT SALARIES	923,887	946,324	969,982	994,232	1,019,087	1,044,565	1,070,679	1,097,446	1,124,882	1,153,004	1,181,829
493	PBS660602LONGEVITY PAY	20,567	22,346	22,905	23,477	24,064	24,666	25,282	25,915	26,562	27,226	27,907
494	PBS660602UPGRADE PAY	700	700	718	735	754	773	792	812	832	853	874
495	PBS660602STANDBY PAY	3,500	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371
496	PBS660602CELLPHONE ALLOWANCE	600	600	600	600	600	600	600	600	600	600	600
497	PBS660602EXPENSE ALLOWANCES	960	960	960	960	960	960	960	960	960	960	960
498	PBS660602OVERTIME 1.5X PAY	189,200	189,200	189,200	189,200	189,200	189,200	189,200	189,200	189,200	189,200	189,200
499	PBS660602WELLNESS INCENTIVES	500	500	500	500	500	500	500	500	500	500	500
500	PBS660602MILEAGE REIMBURSE	3,500	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371
501	PBS660602PENSION - GENERAL EMP	161,255	178,719	187,655	197,038	206,890	217,234	228,096	239,501	251,476	264,049	277,252
502	PBS660602PENSION - DEF CONT	7,781	12,118	12,421	12,731	13,050	13,376	13,710	14,053	14,404	14,765	15,134
503	PBS660602SOC SEC/MEDICARE	73,858	74,175	76,029	77,930	79,878	81,875	83,922	86,020	88,171	90,375	92,634
504	PBS660602SUPPLEMENTAL FICA	14,474	14,474	14,836	15,207	15,587	15,977	16,376	16,785	17,205	17,635	18,076
505	PBS660602HEALTH INSURANCE	135,455	127,595	137,803	148,827	160,733	173,592	187,479	202,477	218,675	236,169	255,063
506	PBS660602PENSION - OTHER	31,165	-	-	-	-	-	-	-	-	-	-
507	PBS660602WORKERS' COMP	18,452	-	-	-	-	-	-	-	-	-	-
508	PBS660501PERMANENT SALARIES	225,053	229,456	235,192	241,072	247,099	253,276	259,608	266,099	272,751	279,570	286,559
509	PBS660501LONGEVITY PAY	8,433	8,832	9,053	9,279	9,511	9,749	9,993	10,242	10,498	10,761	11,030
510	PBS660501UPGRADE PAY	315	315	323	331	339	348	356	365	374	384	393
511	PBS660501CELLPHONE ALLOWANCE	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
512	PBS660501EXPENSE ALLOWANCES	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360
513	PBS660501WELLNESS INCENTIVES	500	500	500	500	500	500	500	500	500	500	500
514	PBS660501MILEAGE REIMBURSE	5,034	5,034	5,160	5,289	5,421	5,557	5,696	5,838	5,984	6,133	6,287
515	PBS660501PENSION - GENERAL EMP	51,690	58,421	61,342	64,409	67,630	71,011	74,562	78,290	82,204	86,314	90,630
516	PBS660501SOC SEC/MEDICARE	18,118	18,487	18,949	19,423	19,908	20,406	20,916	21,439	21,975	22,525	23,088
517	PBS660501HEALTH INSURANCE	28,150	28,150	30,402	32,834	35,461	38,298	41,362	44,671	48,244	52,104	56,272
518	PBS660501WORKERS' COMP	3,078	-	-	-	-	-	-	-	-	-	-
519	PBS660408PERMANENT SALARIES	289,366	272,354	279,163	286,142	293,295	300,628	308,144	315,847	323,743	331,837	340,133
520	PBS660408LONGEVITY PAY	3,300	5,500	5,638	5,778	5,923	6,071	6,223	6,378	6,538	6,701	6,869
521	PBS660408STANDBY PAY	1,050	1,050	1,076	1,103	1,131	1,159	1,188	1,218	1,248	1,279	1,311
522	PBS660408CELLPHONE ALLOWANCE	360	360	360	360	360	360	360	360	360	360	360

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## Schedule 7 – Cash Out

### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	<b>FUND 450 WATER &amp; SEWER</b>											
	<b>DISTRIBUTION AND COLLECTION</b>											
	<b>PERSONAL SERVICES</b>											
523	PBS660408OVERTIME 1.5X PAY	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
524	PBS660408OVERTIME 1X PAY	200	200	200	200	200	200	200	200	200	200	200
525	PBS660408PENSION - GENERAL EMP	42,851	48,213	50,624	53,155	55,813	58,603	61,533	64,610	67,841	71,233	74,794
526	PBS660408SOC SEC/MEDICARE	24,390	21,255	21,786	22,331	22,889	23,462	24,048	24,649	25,266	25,897	26,545
527	PBS660408SUPPLEMENTAL FICA	1,545	1,545	1,584	1,623	1,664	1,705	1,748	1,792	1,837	1,882	1,929
528	PBS660408HEALTH INSURANCE	55,020	39,300	42,444	45,840	49,507	53,467	57,745	62,364	67,353	72,742	78,561
529	PBS660408WORKERS' COMP	6,875	-	-	-	-	-	-	-	-	-	-
530	PBS660607PERMANENT SALARIES	60,357	60,364	61,873	63,420	65,005	66,631	68,296	70,004	71,754	73,548	75,386
531	PBS660607LONGEVITY PAY	2,750	2,750	2,819	2,889	2,961	3,035	3,111	3,189	3,269	3,351	3,434
532	PBS660607OVERTIME 1.5X PAY	330	330	330	330	330	330	330	330	330	330	330
533	PBS660607PENSION - GENERAL EMP	14,139	15,529	16,305	17,121	17,977	18,876	19,819	20,810	21,851	22,943	24,091
534	PBS660607SOC SEC/MEDICARE	4,828	4,829	4,950	5,073	5,200	5,330	5,464	5,600	5,740	5,884	6,031
535	PBS660607SUPPLEMENTAL FICA	25	25	26	26	27	28	28	29	30	30	31
536	PBS660607HEALTH INSURANCE	7,860	7,860	8,489	9,168	9,901	10,693	11,549	12,473	13,471	14,548	15,712
537	PBS660607WORKERS' COMP	1,276	-	-	-	-	-	-	-	-	-	-
538	PBS660605PERMANENT SALARIES	419,067	412,616	422,931	433,505	444,342	455,451	466,837	478,508	490,471	502,733	515,301
539	PBS660605LONGEVITY PAY	5,500	4,950	5,074	5,201	5,331	5,464	5,600	5,740	5,884	6,031	6,182
540	PBS660605STANDBY PAY	8,100	8,100	8,303	8,510	8,723	8,941	9,164	9,394	9,628	9,869	10,116
541	PBS660605CELLPHONE ALLOWANCE	600	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290
542	PBS660605EXPENSE ALLOWANCES	1,440	-	-	-	-	-	-	-	-	-	-
543	PBS660605OVERTIME 1.5X PAY	30,800	30,800	30,800	30,800	30,800	30,800	30,800	30,800	30,800	30,800	30,800
544	PBS660605PENSION - GENERAL EMP	57,014	45,971	48,270	50,683	53,217	55,878	58,672	61,606	64,686	67,920	71,316
545	PBS660605PENSION - DEF CONT	11,833	15,705	16,098	16,500	16,913	17,335	17,769	18,213	18,668	19,135	19,613
546	PBS660605SOC SEC/MEDICARE	33,303	31,945	32,744	33,562	34,401	35,261	36,143	37,046	37,973	38,922	39,895
547	PBS660605SUPPLEMENTAL FICA	2,356	2,356	2,415	2,475	2,537	2,601	2,666	2,732	2,801	2,871	2,942
548	PBS660605HEALTH INSURANCE	48,060	47,160	50,933	55,007	59,408	64,161	69,294	74,837	80,824	87,290	94,273
549	PBS660605WORKERS' COMP	8,704	-	-	-	-	-	-	-	-	-	-
550	PBS660412PERMANENT SALARIES	875,734	807,402	827,587	848,277	869,484	891,221	913,501	936,339	959,747	983,741	1,008,334
551	PBS660412SICK CONV TO CASH	1,066	1,066	558	572	587	601	616	632	648	664	680
552	PBS660412VAC MGMT CONV	665	665	348	357	366	375	385	394	404	414	424
553	PBS660412LONGEVITY PAY	26,076	25,065	13,129	13,458	13,794	14,139	14,492	14,855	15,226	15,607	15,997
554	PBS660412UPGRADE PAY	300	300	157	161	165	169	173	178	182	187	191
555	PBS660412STANDBY PAY	1,956	1,956	1,025	1,050	1,076	1,103	1,131	1,159	1,188	1,218	1,248
556	PBS660412SHIFT DIFFERENTIAL	2,221	2,874	1,505	1,543	1,582	1,621	1,662	1,703	1,746	1,790	1,834
557	PBS660412CELLPHONE ALLOWANCE	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
558	PBS660412EXPENSE ALLOWANCES	960	960	960	960	960	960	960	960	960	960	960
559	PBS660412OVERTIME 1.5X PAY	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000
560	PBS660412OVERTIME 1X PAY	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
561	PBS660412WELLNESS INCENTIVES	500	500	500	500	500	500	500	500	500	500	500
562	PBS660412PENSION - GENERAL EMP	170,497	197,281	207,145	217,502	228,377	239,796	251,786	264,375	277,594	291,474	306,048
563	PBS660412PENSION - DEF CONT	3,626	3,825	2,004	2,054	2,105	2,158	2,212	2,267	2,324	2,382	2,441
564	PBS660412SOC SEC/MEDICARE	71,256	63,977	33,512	34,350	35,209	36,089	36,991	37,916	38,864	39,836	40,831
565	PBS660412SUPPLEMENTAL FICA	7,077	7,077	3,707	3,800	3,895	3,992	4,092	4,194	4,299	4,407	4,517
566	PBS660412HEALTH INSURANCE	135,169	119,449	129,005	139,325	150,471	162,509	175,510	189,551	204,715	221,092	238,779
567	PBS660412WORKERS' COMP	16,028	-	-	-	-	-	-	-	-	-	-
568	PBS660409PERMANENT SALARIES	49,664	49,674	50,916	52,189	53,493	54,831	56,202	57,607	59,047	60,523	62,036
569	PBS660409LONGEVITY PAY	1,100	1,100	1,128	1,156	1,185	1,214	1,245	1,276	1,308	1,340	1,374
570	PBS660409UPGRADE PAY	100	100	103	105	108	110	113	116	119	122	125

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# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 7 – Cash Out

### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER</b>												
<b>DISTRIBUTION AND COLLECTION</b>												
<b>PERSONAL SERVICES</b>												
571	PBS660409OVERTIME 1.5X PAY	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
572	PBS660409PENSION - GENERAL EMP	11,374	12,495	13,120	13,776	14,465	15,188	15,947	16,744	17,582	18,461	19,384
573	PBS660409SOC SEC/MEDICARE	3,883	3,884	3,981	4,081	4,183	4,287	4,394	4,504	4,617	4,732	4,851
574	PBS660409SUPPLEMENTAL FICA	1,530	1,530	1,568	1,607	1,648	1,689	1,731	1,774	1,819	1,864	1,911
575	PBS660409HEALTH INSURANCE	-	7,860	8,489	9,168	9,901	10,693	11,549	12,473	13,471	14,548	15,712
576	PBS660409WORKERS' COMP	5,677	-	-	-	-	-	-	-	-	-	-
577	PBS660503PERMANENT SALARIES	518,585	512,315	525,123	538,251	551,707	565,500	579,637	594,128	608,982	624,206	639,811
578	PBS660503LONGEVITY PAY	10,450	11,550	11,839	12,135	12,438	12,749	13,068	13,394	13,729	14,073	14,424
579	PBS660503UPGRADE PAY	101	101	104	106	109	111	114	117	120	123	126
580	PBS660503STANDBY PAY	2,400	2,400	2,460	2,522	2,585	2,649	2,715	2,783	2,853	2,924	2,997
581	PBS660503CELLPHONE ALLOWANCE	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
582	PBS660503OVERTIME 1.5X PAY	65,090	65,090	65,090	65,090	65,090	65,090	65,090	65,090	65,090	65,090	65,090
583	PBS660503PENSION - GENERAL EMP	110,610	109,375	114,844	120,586	126,615	132,946	139,593	146,573	153,902	161,597	169,677
584	PBS660503PENSION - DEF CONT	3,090	3,240	3,321	3,404	3,489	3,576	3,666	3,757	3,851	3,948	4,046
585	PBS660503SOC SEC/MEDICARE	40,472	40,077	41,079	42,106	43,159	44,238	45,343	46,477	47,639	48,830	50,051
586	PBS660503SUPPLEMENTAL FICA	4,979	4,979	5,103	5,231	5,362	5,496	5,633	5,774	5,918	6,066	6,218
587	PBS660503HEALTH INSURANCE	86,460	86,460	93,377	100,847	108,915	117,628	127,038	137,201	148,177	160,031	172,834
588	PBS660503WORKERS' COMP	10,076	-	-	-	-	-	-	-	-	-	-
589	PBS660401PERMANENT SALARIES	144,966	144,949	148,573	152,287	156,094	159,997	163,996	168,096	172,299	176,606	181,021
590	PBS660401VAC MGMT CONV	1,204	1,204	1,234	1,265	1,297	1,329	1,362	1,396	1,431	1,467	1,504
591	PBS660401LONGEVITY PAY	4,773	5,031	5,157	5,286	5,418	5,553	5,692	5,834	5,980	6,130	6,283
592	PBS660401UPGRADE PAY	170	170	174	179	183	188	192	197	202	207	212
593	PBS660401CELLPHONE ALLOWANCE	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320
594	PBS660401EXPENSE ALLOWANCES	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920
595	PBS660401WELLNESS INCENTIVES	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
596	PBS660401MILEAGE REIMBURSE	1,500	1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873
597	PBS660401PENSION - GENERAL EMP	33,548	36,905	38,750	40,688	42,722	44,858	47,101	49,456	51,929	54,525	57,252
598	PBS660401SOC SEC/MEDICARE	11,601	11,620	11,911	12,208	12,513	12,826	13,147	13,476	13,813	14,158	14,512
599	PBS660401HEALTH INSURANCE	19,373	19,390	20,941	22,616	24,426	26,380	28,490	30,769	33,231	35,890	38,761
600	PBS660401WORKERS' COMP	3,064	-	-	-	-	-	-	-	-	-	-
601	PBS660609PERMANENT SALARIES	147,956	235,342	241,226	247,256	253,438	259,774	266,268	272,925	279,748	286,741	293,910
602	PBS660609LONGEVITY PAY	1,100	2,750	2,819	2,889	2,961	3,035	3,111	3,189	3,269	3,351	3,434
603	PBS660609OVERTIME 1.5X PAY	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
604	PBS660609PENSION - GENERAL EMP	13,769	45,879	48,173	50,582	53,111	55,766	58,555	61,482	64,556	67,784	71,173
605	PBS660609PENSION - DEF CONT	4,120	4,307	4,415	4,525	4,638	4,754	4,873	4,995	5,120	5,248	5,379
606	PBS660609SOC SEC/MEDICARE	12,249	18,215	18,670	19,137	19,616	20,106	20,609	21,124	21,652	22,193	22,748
607	PBS660609SUPPLEMENTAL FICA	168	168	172	177	181	185	190	195	200	205	210
608	PBS660609HEALTH INSURANCE	23,580	31,440	33,955	36,672	39,605	42,774	46,196	49,891	53,883	58,193	62,849
609	PBS660609WORKERS' COMP	2,383	-	-	-	-	-	-	-	-	-	-
610	PBS660604PERMANENT SALARIES	559,927	578,869	593,341	608,174	623,379	638,963	654,937	671,311	688,093	705,296	722,928
611	PBS660604VAC MGMT CONV	655	655	671	688	705	723	741	760	779	798	818
612	PBS660604LONGEVITY PAY	21,904	22,546	23,110	23,687	24,280	24,887	25,509	26,146	26,800	27,470	28,157
613	PBS660604CELLPHONE ALLOWANCE	600	600	600	600	600	600	600	600	600	600	600
614	PBS660604EXPENSE ALLOWANCES	960	960	960	960	960	960	960	960	960	960	960
615	PBS660604OVERTIME 1.5X PAY	24,200	24,200	24,200	24,200	24,200	24,200	24,200	24,200	24,200	24,200	24,200
616	PBS660604WELLNESS INCENTIVES	500	500	500	500	500	500	500	500	500	500	500
617	PBS660604MILEAGE REIMBURSE	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
618	PBS660604PENSION - GENERAL EMP	111,708	124,287	130,501	137,026	143,878	151,072	158,625	166,556	174,884	183,629	192,810

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APPENDIX A

## Schedule 7 – Cash Out

### Projection of Cash Outflows

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER</b>											
<b>DISTRIBUTION AND COLLECTION</b>											
<b>PERSONAL SERVICES</b>											
619 PBS660604SOC SEC/MEDICARE	45,430	46,083	47,235	48,416	49,626	50,867	52,139	53,442	54,778	56,148	57,551
620 PBS660604SUPPLEMENTAL FICA	1,851	1,851	1,897	1,945	1,993	2,043	2,094	2,147	2,200	2,255	2,312
621 PBS660604HEALTH INSURANCE	80,435	80,435	86,870	93,819	101,325	109,431	118,185	127,640	137,851	148,880	160,790
622 PBS660604WORKERS' COMP	10,346	-	-	-	-	-	-	-	-	-	-
<b>623 SUBTOTAL</b>	<b>\$ 13,068,968</b>	<b>\$ 13,136,081</b>	<b>\$ 13,500,855</b>	<b>\$ 13,935,717</b>	<b>\$ 14,389,422</b>	<b>\$ 14,863,012</b>	<b>\$ 15,357,599</b>	<b>\$ 15,874,364</b>	<b>\$ 16,414,571</b>	<b>\$ 16,979,567</b>	<b>\$ 17,570,787</b>
624 Personal Services Execution Percentage	94%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
<b>625 SUBTOTAL AT EXECUTION PERCENTAGE</b>	<b>\$ 12,284,830</b>	<b>\$ 12,479,277</b>	<b>\$ 12,825,812</b>	<b>\$ 13,238,931</b>	<b>\$ 13,669,951</b>	<b>\$ 14,119,862</b>	<b>\$ 14,589,719</b>	<b>\$ 15,080,646</b>	<b>\$ 15,593,843</b>	<b>\$ 16,130,588</b>	<b>\$ 16,692,248</b>
<b>626 OPERATIONS</b>											
627 PBS660410DISPOSAL (TIP) FEES	\$ 3,000	\$ 3,000	\$ 3,030	\$ 3,060	\$ 3,091	\$ 3,122	\$ 3,153	\$ 3,185	\$ 3,216	\$ 3,249	\$ 3,281
628 PBS660410SOLID WASTE DISP	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
629 PBS660410OTHER SERVICES	5,700	5,700	5,757	5,815	5,873	5,931	5,991	6,051	6,111	6,172	6,234
630 PBS660410COSTS/FEES/PERMITS	300	300	303	306	309	312	315	318	322	325	328
631 PBS660410OTHER EQUIP RENT	155	155	157	158	160	161	163	165	166	168	170
632 PBS660410COMPONENTS/PARTS	134,000	134,000	135,340	136,693	138,060	139,441	140,835	142,244	143,666	145,103	146,554
633 PBS660410EQUIP REP & MAINT	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
634 PBS660410IMP REP MATERIALS	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
635 PBS660410IMP REP & MAINT	25,000	25,000	25,250	25,503	25,758	26,015	26,275	26,538	26,803	27,071	27,342
636 PBS660410GASOLINE	3,620	373	388	403	420	436	454	472	491	510	531
637 PBS660410DIESEL FUEL	13,910	21,320	22,173	23,060	23,982	24,941	25,939	26,977	28,056	29,178	30,345
638 PBS660410HORTICULTURAL SUP	500	500	505	510	515	520	526	531	536	541	547
639 PBS660410OFFICE SUPPLIES	400	400	404	408	412	416	420	425	429	433	437
640 PBS660410UNIFORMS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
641 PBS660410OTHER SUPPLIES	700	700	707	714	721	728	736	743	750	758	766
642 PBS660410SAFETY SHOES	600	600	606	612	618	624	631	637	643	650	656
643 PBS660410SAFETY/TRAIN MAT	310	310	313	316	319	323	326	329	332	336	339
644 PBS660410CERTIFICATION TRAIN	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
645 PBS660410SERVCHG-FLEET REPLACEMENT	46,200	-	-	-	-	-	-	-	-	-	-
646 PBS660410SERVCHG-FLEET O&M	11,760	23,520	24,268	24,836	25,498	26,204	26,867	27,615	28,344	29,054	29,829
647 PBS660410AUTO LIABILITY	2,774	-	-	-	-	-	-	-	-	-	-
648 PBS660506DISPOSAL (TIP) FEES	10,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
649 PBS660506OTHER SERVICES	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
650 PBS660506COSTS/FEES/PERMITS	3,164	3,164	3,196	3,228	3,260	3,292	3,325	3,359	3,392	3,426	3,460
651 PBS660506OTHER EQUIP RENT	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
652 PBS660506COMPONENTS/PARTS	6,500	6,500	6,565	6,631	6,697	6,764	6,832	6,900	6,969	7,039	7,109
653 PBS660506EQUIP REP & MAINT	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
654 PBS660506IMP REP MATERIALS	45,000	53,000	53,530	54,065	54,606	55,152	55,704	56,261	56,823	57,391	57,965
655 PBS660506RADIO REP & MAINT	500	500	505	510	515	520	526	531	536	541	547
656 PBS660506NAT/PROPANE GAS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
657 PBS660506GASOLINE	5,437	-	-	-	-	-	-	-	-	-	-
658 PBS660506DIESEL FUEL	22,002	19,804	20,596	21,420	22,277	23,168	24,095	25,058	26,061	27,103	28,187
659 PBS660506TOOLS/EQUIP < \$5000	1,200	1,200	1,212	1,224	1,236	1,249	1,261	1,274	1,287	1,299	1,312
660 PBS660506UNIFORMS	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
661 PBS660506OTHER SUPPLIES	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
662 PBS660506SAFETY SHOES	800	800	808	816	824	832	841	849	858	866	875
663 PBS660506CONFERENCES	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734
664 PBS660506RETIREE HEALTH BENE	2,600	7,200	7,272	7,345	7,418	7,492	7,567	7,643	7,719	7,797	7,875
665 PBS660506SERVCHG-FLEET REPLACEMENT	14,760	-	-	-	-	-	-	-	-	-	-

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## APPENDIX A

### Schedule 7 – Cash Out

#### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER DISTRIBUTION AND COLLECTION OPERATIONS</b>												
666	PBS660506SERVCHG-FLEET O&M	13,140	22,800	23,525	24,076	24,718	25,402	26,045	26,769	27,476	28,165	28,916
667	PBS660506EMP PROCEEDINGS	282	-	-	-	-	-	-	-	-	-	-
668	PBS660506AUTO LIABILITY	3,646	-	-	-	-	-	-	-	-	-	-
669	PBS660510DISPOSAL (TIP) FEES	16,000	16,000	16,160	16,322	16,485	16,650	16,816	16,984	17,154	17,326	17,499
670	PBS660510COSTS/FEES/PERMITS	3,150	3,150	3,182	3,213	3,245	3,278	3,311	3,344	3,377	3,411	3,445
671	PBS660510OTHER EQUIP RENT	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
672	PBS660510COMPONENTS/PARTS	35,000	36,000	36,360	36,724	37,091	37,462	37,836	38,215	38,597	38,983	39,373
673	PBS660510EQUIP REP & MAINT	35,000	35,000	35,350	35,704	36,061	36,421	36,785	37,153	37,525	37,900	38,279
674	PBS660510IMP REP MATERIALS	20,000	20,000	20,200	20,402	20,606	20,812	21,020	21,230	21,443	21,657	21,874
675	PBS660510RADIO REP & MAINT	125	125	126	128	129	130	131	133	134	135	137
676	PBS660510COMPUTER MAINT	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
677	PBS660510WATER/SEW/STORM	12,295	12,295	12,418	12,542	12,668	12,794	12,922	13,051	13,182	13,314	13,447
678	PBS660510OTHER CHEMICALS	30,000	30,000	31,200	32,448	33,746	35,096	36,500	37,960	39,478	41,057	42,699
679	PBS660510LIME	1,000	-	-	-	-	-	-	-	-	-	-
680	PBS660510GASOLINE	24,355	24,559	25,541	26,563	27,626	28,731	29,880	31,075	32,318	33,611	34,955
681	PBS660510DIESEL FUEL	51,566	56,898	59,174	61,541	64,003	66,563	69,225	71,994	74,874	77,869	80,984
682	PBS660510OIL & LUBRICANTS	59	59	61	64	66	69	72	75	78	81	84
683	PBS660510OFFICE EQUIP < \$5000	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
684	PBS660510OFFICE SUPPLIES	600	600	606	612	618	624	631	637	643	650	656
685	PBS660510UNIFORMS	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281
686	PBS660510OTHER SUPPLIES	21,500	21,500	21,715	21,932	22,151	22,373	22,597	22,823	23,051	23,281	23,514
687	PBS660510SAFETY SHOES	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
688	PBS660510SAFETY/TRAIN MAT	565	565	571	576	582	588	594	600	606	612	618
689	PBS660510CONFERENCES	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
690	PBS660510SCHOOLS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
691	PBS660510CERTIFICATION TRAIN	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
692	PBS660510RETIREE HEALTH BENE	11,000	11,600	11,716	11,833	11,951	12,071	12,192	12,314	12,437	12,561	12,687
693	PBS660510SERVCHG-PRINT SHOP	300	300	310	317	325	334	343	352	362	371	380
694	PBS660510SERVCHG-FLEET REPLACEMENT	79,320	-	-	-	-	-	-	-	-	-	-
695	PBS660510SERVCHG-FLEET O&M	42,180	84,360	87,042	89,081	91,455	93,987	96,365	99,046	101,661	104,209	106,989
696	PBS660510EMP PROCEEDINGS	1,220	-	-	-	-	-	-	-	-	-	-
697	PBS660510AUTO LIABILITY	14,069	-	-	-	-	-	-	-	-	-	-
698	PBS660606OTHER EQUIP RENT	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
699	PBS660606COMPONENTS/PARTS	-	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
700	PBS660606GASOLINE	423	19	20	21	21	22	23	24	25	26	27
701	PBS660606DIESEL FUEL	2,656	4,758	4,948	5,146	5,352	5,566	5,789	6,020	6,261	6,512	6,772
702	PBS660606UNIFORMS	570	570	576	581	587	593	599	605	611	617	623
703	PBS660606OTHER SUPPLIES	2,425	425	429	434	438	442	447	451	456	460	465
704	PBS660606SAFETY SHOES	400	400	404	408	412	416	420	425	429	433	437
705	PBS660606SERVCHG-FLEET REPLACEMENT	6,540	-	-	-	-	-	-	-	-	-	-
706	PBS660606SERVCHG-FLEET O&M	3,300	6,600	6,810	6,969	7,155	7,353	7,539	7,749	7,954	8,153	8,370
707	PBS660606EMP PROCEEDINGS	189	-	-	-	-	-	-	-	-	-	-
708	PBS660606AUTO LIABILITY	802	-	-	-	-	-	-	-	-	-	-
709	PBS660101OTHER PROF SERV	359,260	400,000	404,000	408,040	412,120	416,242	420,404	424,608	428,854	433,143	437,474
710	PBS660101CUSTODIAL SERVICES	18,500	18,500	18,685	18,872	19,061	19,251	19,444	19,638	19,835	20,033	20,233
711	PBS660101LAWN & TREE SERVICE	3,030	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281
712	PBS660101SOLID WASTE DISP	11,647	7,800	7,878	7,957	8,036	8,117	8,198	8,280	8,363	8,446	8,531
713	PBS660101OTHER SERVICES	409,700	159,700	161,297	162,910	164,539	166,184	167,846	169,525	171,220	172,932	174,662

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## Schedule 7 – Cash Out

### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER DISTRIBUTION AND COLLECTION OPERATIONS</b>												
714	PBS660101OFFICE EQUIP RENT	600	600	606	612	618	624	631	637	643	650	656
715	PBS660101OTHER EQUIP RENT	1,600	1,600	1,616	1,632	1,648	1,665	1,682	1,698	1,715	1,733	1,750
716	PBS660101OTHER FACIL RENT	600	600	606	612	618	624	631	637	643	650	656
717	PBS660101COMPONENTS/PARTS	1,750	1,750	1,768	1,785	1,803	1,821	1,839	1,858	1,876	1,895	1,914
718	PBS660101BLDG REP MATERIALS	1,600	1,600	1,616	1,632	1,648	1,665	1,682	1,698	1,715	1,733	1,750
719	PBS660101BLDG REP & MAINT	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
720	PBS660101IMP REP MATERIALS	6,000	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562
721	PBS660101PRINTING SERV - EXT	500	500	505	510	515	520	526	531	536	541	547
722	PBS660101ELECTRICITY	1,700	1,700	1,768	1,839	1,912	1,989	2,068	2,151	2,237	2,327	2,420
723	PBS660101SPECIAL DELIVERY	100	100	101	102	103	104	105	106	107	108	109
724	PBS660101WATER/SEW/STORM	300	300	303	306	309	312	315	318	322	325	328
725	PBS660101HORTICULTURAL SUP	120	120	121	122	124	125	126	127	129	130	131
726	PBS660101ANITORIAL SUPPLIES	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
727	PBS660101OFFICE EQUIP < \$5000	200	200	202	204	206	208	210	212	214	217	219
728	PBS660101OFFICE SUPPLIES	500	500	505	510	515	520	526	531	536	541	547
729	PBS660101TOOLS/EQUIP < \$5000	1,200	1,200	1,212	1,224	1,236	1,249	1,261	1,274	1,287	1,299	1,312
730	PBS660101UNIFORMS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
731	PBS660101OTHER SUPPLIES	300	300	303	306	309	312	315	318	322	325	328
732	PBS660101CONFERENCES	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734
733	PBS660101MEETINGS	250	250	253	255	258	260	263	265	268	271	273
734	PBS660101MEMBERSHIPS/DUES	220	220	222	224	227	229	231	234	236	238	241
735	PBS660101SCHOOLS	13,450	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218
736	PBS660101PROMOTIONAL CONTR	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734
737	PBS660101SERVCHG-PARKS & REC	2,000	2,000	2,064	2,112	2,168	2,228	2,285	2,348	2,410	2,471	2,536
738	PBS660101SERVCHG-PUB WORKS	150	150	155	158	163	167	171	176	181	185	190
739	PBS660101EMP PROCEEDINGS	95	-	-	-	-	-	-	-	-	-	-
740	PBS660101PUB OFFICIALS LIAB	465	-	-	-	-	-	-	-	-	-	-
741	PBS660411DISPOSAL (TIP) FEES	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
742	PBS660411SOLID WASTE DISP	500	500	505	510	515	520	526	531	536	541	547
743	PBS660411OTHER SERVICES	500	500	505	510	515	520	526	531	536	541	547
744	PBS660411COMPONENTS/PARTS	36,000	36,000	36,360	36,724	37,091	37,462	37,836	38,215	38,597	38,983	39,373
745	PBS660411IMP REP MATERIALS	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
746	PBS660411IMP REP & MAINT	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281
747	PBS660411GASOLINE	12,341	5,659	5,885	6,121	6,366	6,620	6,885	7,160	7,447	7,745	8,055
748	PBS660411DIESEL FUEL	13,229	10,620	11,045	11,487	11,946	12,424	12,921	13,438	13,975	14,534	15,116
749	PBS660411HORTICULTURAL SUP	400	400	404	408	412	416	420	425	429	433	437
750	PBS660411TOOLS/EQUIP < \$5000	4,000	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375
751	PBS660411UNIFORMS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
752	PBS660411OTHER SUPPLIES	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
753	PBS660411SAFETY SHOES	600	600	606	612	618	624	631	637	643	650	656
754	PBS660411CONFERENCES	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
755	PBS660411CERTIFICATION TRAIN	750	750	758	765	773	780	788	796	804	812	820
756	PBS660411SERVCHG-PUB WORKS	2,500	2,500	2,579	2,640	2,710	2,785	2,856	2,935	3,013	3,088	3,171
757	PBS660411SERVCHG-FLEET REPLACEMENT	22,500	-	-	-	-	-	-	-	-	-	-
758	PBS660411SERVCHG-FLEET O&M	7,320	22,200	22,906	23,442	24,067	24,733	25,359	26,065	26,753	27,424	28,155
759	PBS660411SERVCHG-NON FLEET	100	100	103	106	108	111	114	117	121	124	127
760	PBS660411EMP PROCEEDINGS	282	-	-	-	-	-	-	-	-	-	-
761	PBS660411AUTO LIABILITY	2,634	-	-	-	-	-	-	-	-	-	-

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### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER DISTRIBUTION AND COLLECTION OPERATIONS</b>												
762	PBS660601OFFICE SUPPLIES	50	50	51	51	52	52	53	53	54	54	55
763	PBS660601OTHER SUPPLIES	3,850	-	-	-	-	-	-	-	-	-	-
764	PBS660601ELECTRICAL SUPPLIES	-	3,850	3,889	3,927	3,967	4,006	4,046	4,087	4,128	4,169	4,211
765	PBS660601SCHOOLS	3,300	3,300	3,333	3,366	3,400	3,434	3,468	3,503	3,538	3,573	3,609
766	PBS660601RETIREE HEALTH BENE	4,400	4,800	4,848	4,896	4,945	4,995	5,045	5,095	5,146	5,198	5,250
767	PBS660601EMP PROCEEDINGS	189	-	-	-	-	-	-	-	-	-	-
768	PBS660509DISPOSAL (TIP) FEES	34,000	34,000	34,340	34,683	35,030	35,381	35,734	36,092	36,453	36,817	37,185
769	PBS660509OTHER SERVICES	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
770	PBS660509COSTS/FEES/PERMITS	500	500	505	510	515	520	526	531	536	541	547
771	PBS660509OTHER EQUIP RENT	11,000	11,000	11,110	11,221	11,333	11,447	11,561	11,677	11,793	11,911	12,031
772	PBS660509COMPONENTS/PARTS	115,200	115,200	116,352	117,516	118,691	119,878	121,076	122,287	123,510	124,745	125,993
773	PBS660509EQUIP REP & MAINT	500	500	505	510	515	520	526	531	536	541	547
774	PBS660509BLDG REP & MAINT	450	450	455	459	464	468	473	478	482	487	492
775	PBS660509RADIO REP & MAINT	3,300	3,300	3,333	3,366	3,400	3,434	3,468	3,503	3,538	3,573	3,609
776	PBS660509IMP REP & MAINT	50,000	50,000	50,500	51,005	51,515	52,030	52,551	53,076	53,607	54,143	54,684
777	PBS660509CHLORINE	200	200	208	216	225	234	243	253	263	274	285
778	PBS660509GASOLINE	13,578	5,114	5,319	5,531	5,753	5,983	6,222	6,471	6,730	6,999	7,279
779	PBS660509DIESEL FUEL	24,257	22,895	23,811	24,763	25,754	26,784	27,855	28,969	30,128	31,333	32,587
780	PBS660509HORTICULTURAL SUP	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281
781	PBS660509OFFICE SUPPLIES	700	700	707	714	721	728	736	743	750	758	766
782	PBS660509TOOLS/EQUIP < \$5000	3,500	3,500	3,535	3,570	3,606	3,642	3,679	3,715	3,752	3,790	3,828
783	PBS660509UNIFORMS	1,200	1,200	1,212	1,224	1,236	1,249	1,261	1,274	1,287	1,299	1,312
784	PBS660509OTHER SUPPLIES	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
785	PBS660509SAFETY SHOES	700	700	707	714	721	728	736	743	750	758	766
786	PBS660509SCHOOLS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
787	PBS660509CERTIFICATION TRAIN	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734
788	PBS660509RETIREE HEALTH BENE	2,400	2,400	2,424	2,448	2,473	2,497	2,522	2,548	2,573	2,599	2,625
789	PBS660509SERVCHG-FLEET REPLACEMENT	58,740	-	-	-	-	-	-	-	-	-	-
790	PBS660509SERVCHG-FLEET O&M	19,140	27,600	28,477	29,145	29,921	30,750	31,528	32,405	33,260	34,094	35,004
791	PBS660509SERVCHG-NON FLEET	400	400	413	422	434	446	457	470	482	494	507
792	PBS660509EMP PROCEEDINGS	470	-	-	-	-	-	-	-	-	-	-
793	PBS660509AUTO LIABILITY	8,360	-	-	-	-	-	-	-	-	-	-
794	PBS660608COMPONENTS/PARTS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
795	PBS660608GASOLINE	3,030	4,103	4,267	4,438	4,615	4,800	4,992	5,192	5,399	5,615	5,840
796	PBS660608OIL & LUBRICANTS	150	150	156	162	169	175	182	190	197	205	213
797	PBS660608OFFICE SUPPLIES	200	200	202	204	206	208	210	212	214	217	219
798	PBS660608TOOLS/EQUIP < \$5000	-	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375
799	PBS660608UNIFORMS	200	200	202	204	206	208	210	212	214	217	219
800	PBS660608OTHER SUPPLIES	6,375	2,375	2,399	2,423	2,447	2,471	2,496	2,521	2,546	2,572	2,598
801	PBS660608SAFETY SHOES	150	150	152	153	155	156	158	159	161	162	164
802	PBS660608SAFETY/TRAIN MAT	100	100	101	102	103	104	105	106	107	108	109
803	PBS660608SERVCHG-FLEET REPLACEMENT	120	-	-	-	-	-	-	-	-	-	-
804	PBS660608SERVCHG-FLEET O&M	780	1,560	1,610	1,647	1,691	1,738	1,782	1,832	1,880	1,927	1,978
805	PBS660608EMP PROCEEDINGS	282	-	-	-	-	-	-	-	-	-	-
806	PBS660608AUTO LIABILITY	201	-	-	-	-	-	-	-	-	-	-
807	PBS660603FIDELITY BONDS	1	-	-	-	-	-	-	-	-	-	-
808	PBS660404SOLID WASTE DISP	14,335	7,128	7,199	7,271	7,344	7,417	7,492	7,567	7,642	7,719	7,796
809	PBS660404OTHER SERVICES	1,200	1,200	1,212	1,224	1,236	1,249	1,261	1,274	1,287	1,299	1,312

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<b>FUND 450 WATER &amp; SEWER DISTRIBUTION AND COLLECTION OPERATIONS</b>												
810	PBS660404OFFICE EQUIP RENT	600	600	606	612	618	624	631	637	643	650	656
811	PBS660404OTHER EQUIP RENT	4,758	4,758	4,806	4,854	4,902	4,951	5,001	5,051	5,101	5,152	5,204
812	PBS660404COMPONENTS/PARTS	133,594	130,000	131,300	132,613	133,939	135,279	136,631	137,998	139,378	140,771	142,179
813	PBS660404BLDG REP MATERIALS	100	100	101	102	103	104	105	106	107	108	109
814	PBS660404BLDG REP & MAINT	100	100	101	102	103	104	105	106	107	108	109
815	PBS660404IMP REP MATERIALS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
816	PBS660404RADIO REP & MAINT	150	150	152	153	155	156	158	159	161	162	164
817	PBS660404IMP REP & MAINT	20,000	24,000	24,240	24,482	24,727	24,974	25,224	25,476	25,731	25,989	26,248
818	PBS660404PRINTING SERV - EXT	50	50	51	51	52	52	53	53	54	54	55
819	PBS660404WASTE COLL/DISPOSAL	725	725	732	740	747	754	762	770	777	785	793
820	PBS660404OTHER CHEMICALS	204	204	212	221	229	239	248	258	268	279	290
821	PBS660404GASOLINE	56,724	33,548	34,890	36,286	37,737	39,246	40,816	42,449	44,147	45,913	47,749
822	PBS660404DIESEL FUEL	6,468	3,327	3,460	3,598	3,742	3,892	4,048	4,210	4,378	4,553	4,735
823	PBS660404TOOLS/EQUIP < \$5000	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
824	PBS660404UNIFORMS	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734
825	PBS660404OTHER SUPPLIES	2,600	2,600	2,626	2,652	2,679	2,706	2,733	2,760	2,788	2,815	2,844
826	PBS660404SAFETY SHOES	1,750	1,750	1,768	1,785	1,803	1,821	1,839	1,858	1,876	1,895	1,914
827	PBS660404CONFERENCES	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734
828	PBS660404SCHOOLS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
829	PBS660404CERTIFICATION TRAIN	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
830	PBS660404RETIREE HEALTH BENE	7,800	4,800	4,848	4,896	4,945	4,995	5,045	5,095	5,146	5,198	5,250
831	PBS660404SERVCHG-PUB WORKS	300	300	310	317	325	334	343	352	362	371	380
832	PBS660404SERVCHG-PRINT SHOP	300	300	310	317	325	334	343	352	362	371	380
833	PBS660404SERVCHG-FLEET REPLACEMENT	47,340	-	-	-	-	-	-	-	-	-	-
834	PBS660404SERVCHG-FLEET O&M	12,660	27,600	28,477	29,145	29,921	30,750	31,528	32,405	33,260	34,094	35,004
835	PBS660404EMP PROCEEDINGS	1,127	-	-	-	-	-	-	-	-	-	-
836	PBS660404AUTO LIABILITY	3,245	-	-	-	-	-	-	-	-	-	-
837	PBS660407DISPOSAL (TIP) FEES	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734
838	PBS660407SOLID WASTE DISP	1,200	1,200	1,212	1,224	1,236	1,249	1,261	1,274	1,287	1,299	1,312
839	PBS660407OTHER SERVICES	137	137	138	140	141	143	144	145	147	148	150
840	PBS660407COSTS/FEES/PERMITS	1,080	1,080	1,091	1,102	1,113	1,124	1,135	1,146	1,158	1,169	1,181
841	PBS660407OTHER EQUIP RENT	4,018	4,018	4,058	4,099	4,140	4,181	4,223	4,265	4,308	4,351	4,394
842	PBS660407COMPONENTS/PARTS	123,000	123,000	124,230	125,472	126,727	127,994	129,274	130,567	131,873	133,191	134,523
843	PBS660407EQUIP REP & MAINT	2,280	2,280	2,303	2,326	2,349	2,373	2,396	2,420	2,444	2,469	2,494
844	PBS660407IMP REP MATERIALS	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
845	PBS660407IMP REP & MAINT	30,000	30,000	30,300	30,603	30,909	31,218	31,530	31,846	32,164	32,486	32,811
846	PBS660407GASOLINE	3,016	55	57	59	62	64	67	70	72	75	78
847	PBS660407DIESEL FUEL	14,030	10,751	11,181	11,628	12,093	12,577	13,080	13,603	14,148	14,713	15,302
848	PBS660407OIL & LUBRICANTS	100	100	104	108	112	117	122	127	132	137	142
849	PBS660407HORTICULTURAL SUP	236	236	238	241	243	246	248	251	253	256	258
850	PBS660407OFFICE SUPPLIES	500	500	505	510	515	520	526	531	536	541	547
851	PBS660407TOOLS/EQUIP < \$5000	1,200	1,200	1,212	1,224	1,236	1,249	1,261	1,274	1,287	1,299	1,312
852	PBS660407UNIFORMS	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
853	PBS660407OTHER SUPPLIES	500	500	505	510	515	520	526	531	536	541	547
854	PBS660407SAFETY SHOES	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
855	PBS660407SAFETY/TRAIN MAT	100	100	101	102	103	104	105	106	107	108	109
856	PBS660407CONFERENCES	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734
857	PBS660407CERTIFICATION TRAIN	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094

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## APPENDIX A

### Schedule 7 – Cash Out

#### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER DISTRIBUTION AND COLLECTION OPERATIONS</b>												
858 PBS660407SERVCHG-FLEET REPLACEMENT												
859 PBS660407SERVCHG-FLEET O&M												
860 PBS660407EMP PROCEEDINGS												
861 PBS660407AUTO LIABILITY												
862 PBS660402SOLID WASTE DISP												
863 PBS660402OTHER SERVICES												
864 PBS660402EQUIP RENT												
865 PBS660402COMPONENTS/PARTS												
866 PBS660402EQUIP REP & MAINT												
867 PBS660402IMP REP MATERIALS												
868 PBS660402RADIO REP & MAINT												
869 PBS660402TIRES												
870 PBS660402IMP REP & MAINT												
871 PBS660402PRINTING SERV - EXT												
872 PBS660402GASOLINE												
873 PBS660402DIESEL FUEL												
874 PBS660402OFFICE SUPPLIES												
875 PBS660402TOOLS/EQUIP < \$5000												
876 PBS660402UNIFORMS												
877 PBS660402OTHER SUPPLIES												
878 PBS660402SAFETY SHOES												
879 PBS660402CONFERENCES												
880 PBS660402SCHOOLS												
881 PBS660402CERTIFICATION TRAIN												
882 PBS660402SERVCHG-PRINT SHOP												
883 PBS660402SERVCHG-FLEET REPLACEMENT												
884 PBS660402SERVCHG-FLEET O&M												
885 PBS660402EMP PROCEEDINGS												
886 PBS660402AUTO LIABILITY												
887 PBS660602LAWN & TREE SERVICE												
888 PBS660602OTHER SERVICES												
889 PBS660602OTHER EQUIP RENT												
890 PBS660602COMPONENTS/PARTS												
891 PBS660602EQUIP REP & MAINT												
892 PBS660602BLDG REP MATERIALS												
893 PBS660602IMP REP MATERIALS												
894 PBS660602IMP REP & MAINT												
895 PBS660602COMPUTER MAINT												
896 PBS660602ELECTRICITY												
897 PBS660602WATER/SEW/STORM												
898 PBS660602TELEPHONE/CABLE TV												
899 PBS660602OTHER CHEMICALS												
900 PBS660602GASOLINE												
901 PBS660602DIESEL FUEL												
902 PBS660602OIL & LUBRICANTS												
903 PBS660602OFFICE SUPPLIES												
904 PBS660602TOOLS/EQUIP < \$5000												
905 PBS660602UNIFORMS												

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		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	<b>FUND 450 WATER &amp; SEWER DISTRIBUTION AND COLLECTION OPERATIONS</b>											
906	PBS660602OTHER SUPPLIES	65,100	46,100	46,561	47,027	47,497	47,972	48,452	48,936	49,425	49,920	50,419
907	PBS660602SAFETY SHOES	1,400	1,400	1,414	1,428	1,442	1,457	1,471	1,486	1,501	1,516	1,531
908	PBS660602BOOKS & MANUALS	500	500	505	510	515	520	526	531	536	541	547
909	PBS660602ELECTRICAL SUPPLIES	165,030	165,000	166,650	168,317	170,000	171,700	173,417	175,151	176,902	178,671	180,458
910	PBS660602CONFERENCES	128	128	129	131	132	133	135	136	137	139	140
911	PBS660602RETIREE HEALTH BENE	9,400	8,400	8,484	8,569	8,655	8,741	8,828	8,917	9,006	9,096	9,187
912	PBS660602SERVCHG-PUB WORKS	5,500	5,500	5,675	5,808	5,963	6,128	6,283	6,458	6,628	6,794	6,975
913	PBS660602SERVCHG-FLEET REPLACEMENT	19,920	-	-	-	-	-	-	-	-	-	-
914	PBS660602SERVCHG-FLEET O&M	17,700	31,800	32,811	33,580	34,475	35,429	36,325	37,336	38,322	39,282	40,330
915	PBS660602EMP PROCEEDINGS	1,596	-	-	-	-	-	-	-	-	-	-
916	PBS660602AUTO LIABILITY	5,625	-	-	-	-	-	-	-	-	-	-
917	PBS660501OTHER EQUIP RENT	4,777	4,777	4,825	4,873	4,922	4,971	5,021	5,071	5,122	5,173	5,225
918	PBS660501COMPONENTS/PARTS	8,821	8,821	8,909	8,998	9,088	9,179	9,271	9,364	9,457	9,552	9,647
919	PBS660501IMP REP & MAINT	-	53,000	53,530	54,065	54,606	55,152	55,704	56,261	56,823	57,391	57,965
920	PBS660501WATER/SEW/STORM	122,539	53,980	54,520	55,065	55,616	56,172	56,734	57,301	57,874	58,453	59,037
921	PBS660501TOOLS/EQUIP < \$5000	470	470	475	479	484	489	494	499	504	509	514
922	PBS660501CONFERENCES	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
923	PBS660501MEETINGS	458	458	463	467	472	477	481	486	491	496	501
924	PBS660501SCHOOLS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
925	PBS660501CERTIFICATION TRAIN	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
926	PBS660501RETIREE HEALTH BENE	4,800	7,200	7,272	7,345	7,418	7,492	7,567	7,643	7,719	7,797	7,875
927	PBS660501EMP PROCEEDINGS	282	-	-	-	-	-	-	-	-	-	-
928	PBS660408DISPOSAL (TIP) FEES	2,200	2,200	2,222	2,244	2,267	2,289	2,312	2,335	2,359	2,382	2,406
929	PBS660408OLID WASTE DISP	2,200	2,200	2,222	2,244	2,267	2,289	2,312	2,335	2,359	2,382	2,406
930	PBS660408OTHER SERVICES	1,659	1,659	1,676	1,692	1,709	1,726	1,744	1,761	1,779	1,796	1,814
931	PBS660408COSTS/FEES/PERMITS	50	50	51	51	52	52	53	53	54	54	55
932	PBS660408OTHER EQUIP RENT	5,020	5,020	5,070	5,121	5,172	5,224	5,276	5,329	5,382	5,436	5,490
933	PBS660408COMPONENTS/PARTS	50,000	50,000	50,500	51,005	51,515	52,030	52,551	53,076	53,607	54,143	54,684
934	PBS660408EQUIP REP & MAINT	200	200	202	204	206	208	210	212	214	217	219
935	PBS660408IMP REP MATERIALS	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281
936	PBS660408IMP REP & MAINT	13,000	13,000	13,130	13,261	13,394	13,528	13,663	13,800	13,938	14,077	14,218
937	PBS660408GASOLINE	16,597	86	89	93	97	101	105	109	113	118	122
938	PBS660408DIESEL FUEL	3,932	14,953	15,551	16,173	16,820	17,493	18,193	18,920	19,677	20,464	21,283
939	PBS660408OIL & LUBRICANTS	330	330	343	357	371	386	401	418	434	452	470
940	PBS660408HORTICULTURAL SUP	800	800	808	816	824	832	841	849	858	866	875
941	PBS660408OFFICE EQUIP < \$5000	100	100	101	102	103	104	105	106	107	108	109
942	PBS660408OFFICE SUPPLIES	67	67	68	68	69	70	70	71	72	73	73
943	PBS660408TOOLS/EQUIP < \$5000	1,800	1,800	1,818	1,836	1,855	1,873	1,892	1,911	1,930	1,949	1,969
944	PBS660408UNIFORMS	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
945	PBS660408OTHER SUPPLIES	1,800	1,800	1,818	1,836	1,855	1,873	1,892	1,911	1,930	1,949	1,969
946	PBS660408SAFETY SHOES	900	900	909	918	927	937	946	955	965	975	984
947	PBS660408CERTIFICATION TRAIN	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
948	PBS660408RETIREE HEALTH BENE	1,400	2,400	2,424	2,448	2,473	2,497	2,522	2,548	2,573	2,599	2,625
949	PBS660408SERVCHG-FLEET REPLACEMENT	28,260	-	-	-	-	-	-	-	-	-	-
950	PBS660408SERVCHG-FLEET O&M	8,940	17,880	18,448	18,881	19,384	19,920	20,424	20,993	21,547	22,087	22,676
951	PBS660408EMP PROCEEDINGS	658	-	-	-	-	-	-	-	-	-	-
952	PBS660408AUTO LIABILITY	2,783	-	-	-	-	-	-	-	-	-	-
953	PBS660607COMPONENTS/PARTS	250	250	253	255	258	260	263	265	268	271	273

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954	PBS660607GASOLINE	1,419	1,002	1,042	1,084	1,127	1,172	1,219	1,268	1,319	1,371	1,426
955	PBS660607UNIFORMS	185	185	187	189	191	193	194	196	198	200	202
956	PBS660607OTHER SUPPLIES	2,675	2,675	2,702	2,729	2,756	2,784	2,811	2,840	2,868	2,897	2,926
957	PBS660607SAFETY SHOES	200	200	202	204	206	208	210	212	214	217	219
958	PBS660607SERVCHG-FLEET REPLACEMENT	3,420	-	-	-	-	-	-	-	-	-	-
959	PBS660607SERVCHG-FLEET O&M	780	1,560	1,610	1,647	1,691	1,738	1,782	1,832	1,880	1,927	1,978
960	PBS660607EMP PROCEEDINGS	95	-	-	-	-	-	-	-	-	-	-
961	PBS660607AUTO LIABILITY	403	-	-	-	-	-	-	-	-	-	-
962	PBS660605OTHER EQUIP RENT	200	200	202	204	206	208	210	212	214	217	219
963	PBS660605COMPONENTS/PARTS	4,000	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375
964	PBS660605EQUIP REP & MAINT	6,500	6,500	6,565	6,631	6,697	6,764	6,832	6,900	6,969	7,039	7,109
965	PBS660605GASOLINE	11,008	11,872	12,347	12,841	13,354	13,889	14,444	15,022	15,623	16,248	16,898
966	PBS660605DIESEL FUEL	2,391	-	-	-	-	-	-	-	-	-	-
967	PBS660605TOOLS/EQUIP < \$5000	-	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
968	PBS660605UNIFORMS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
969	PBS660605OTHER SUPPLIES	24,000	22,000	22,220	22,442	22,667	22,893	23,122	23,353	23,587	23,823	24,061
970	PBS660605SAFETY SHOES	800	800	808	816	824	832	841	849	858	866	875
971	PBS660605BOOKS & MANUALS	600	600	606	612	618	624	631	637	643	650	656
972	PBS660605ELECTRICAL SUPPLIES	16,000	16,000	16,160	16,322	16,485	16,650	16,816	16,984	17,154	17,326	17,499
973	PBS660605RETRIEE HEALTH BENE	2,400	1,400	1,414	1,428	1,442	1,457	1,471	1,486	1,501	1,516	1,531
974	PBS660605SERVCHG-FLEET REPLACEMENT	10,440	-	-	-	-	-	-	-	-	-	-
975	PBS660605SERVCHG-FLEET O&M	4,980	11,520	11,886	12,165	12,489	12,835	13,159	13,526	13,883	14,231	14,610
976	PBS660605EMP PROCEEDINGS	658	-	-	-	-	-	-	-	-	-	-
977	PBS660605AUTO LIABILITY	1,246	-	-	-	-	-	-	-	-	-	-
978	PBS660412DISPOSAL (TIP) FEES	600	600	606	612	618	624	631	637	643	650	656
979	PBS660412SOLID WASTE DISP	500	500	505	510	515	520	526	531	536	541	547
980	PBS660412OTHER SERVICES	6,000	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562
981	PBS660412OTHER EQUIP RENT	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
982	PBS660412COMPONENTS/PARTS	42,500	42,500	42,925	43,354	43,788	44,226	44,668	45,115	45,566	46,021	46,482
983	PBS660412EQUIP REP & MAINT	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
984	PBS660412IMP REP MATERIALS	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281
985	PBS660412RADIO REP & MAINT	100	100	101	102	103	104	105	106	107	108	109
986	PBS660412IMP REP & MAINT	9,000	9,000	9,090	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843
987	PBS660412PRINTING SERV - EXT	300	300	303	306	309	312	315	318	322	325	328
988	PBS660412SPECIAL DELIVERY	250	250	253	255	258	260	263	265	268	271	273
989	PBS660412TELEPHONE/CABLE TV	3,693	2,400	2,424	2,448	2,473	2,497	2,522	2,548	2,573	2,599	2,625
990	PBS660412OTHER CHEMICALS	200	200	208	216	225	234	243	253	263	274	285
991	PBS660412CHLORINE	100	100	104	108	112	117	122	127	132	137	142
992	PBS660412GASOLINE	76,194	50,072	52,075	54,158	56,324	58,577	60,920	63,357	65,891	68,527	71,268
993	PBS660412DIESEL FUEL	14,017	17,709	18,417	19,154	19,920	20,717	21,546	22,408	23,304	24,236	25,205
994	PBS660412HORTICULTURAL SUP	50	50	51	51	52	52	53	53	54	54	55
995	PBS660412JANITORIAL SUPPLIES	200	200	202	204	206	208	210	212	214	217	219
996	PBS660412OFFICE EQUIP < \$5000	400	400	404	408	412	416	420	425	429	433	437
997	PBS660412OFFICE SUPPLIES	700	700	707	714	721	728	736	743	750	758	766
998	PBS660412TOOLS/EQUIP < \$5000	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
999	PBS660412UNIFORMS	1,700	1,700	1,717	1,734	1,752	1,769	1,787	1,805	1,823	1,841	1,859
1000	PBS660412OTHER SUPPLIES	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
1001	PBS660412SAFETY SHOES	1,440	1,440	1,454	1,469	1,484	1,498	1,513	1,529	1,544	1,559	1,575

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1002 PBS660412SAFETY/TRAIN MAT	200	200	202	204	206	208	210	212	214	217	219
1003 PBS660412BOOKS & MANUALS	750	750	758	765	773	780	788	796	804	812	820
1004 PBS660412PERIODICALS & MAG	20	20	20	20	21	21	21	21	21	22	22
1005 PBS660412CERTIFICATION TRAIN	4,250	4,250	4,293	4,335	4,379	4,423	4,467	4,511	4,557	4,602	4,648
1006 PBS660412RETIREE HEALTH BENE	3,200	4,800	4,848	4,896	4,945	4,995	5,045	5,095	5,146	5,198	5,250
1007 PBS660412SERVCHG-PRINT SHOP	2,000	2,000	2,064	2,112	2,168	2,228	2,285	2,348	2,410	2,471	2,536
1008 PBS660412SERVCHG-FLEET REPLACEMENT	48,480	-	-	-	-	-	-	-	-	-	-
1009 PBS660412SERVCHG-FLEET O&M	16,020	30,240	31,201	31,932	32,783	33,691	34,543	35,505	36,442	37,355	38,352
1010 PBS660412EMP PROCEEDINGS	1,689	-	-	-	-	-	-	-	-	-	-
1011 PBS660412AUTO LIABILITY	3,913	-	-	-	-	-	-	-	-	-	-
1012 PBS660409DISPOSAL (TIP) FEES	1,200	1,200	1,212	1,224	1,236	1,249	1,261	1,274	1,287	1,299	1,312
1013 PBS660409SOLID WASTE DISP	180	180	182	184	185	187	189	191	193	195	197
1014 PBS660409OTHER SERVICES	200	200	202	204	206	208	210	212	214	217	219
1015 PBS660409OTHER EQUIP RENT	5,500	5,500	5,555	5,611	5,667	5,723	5,781	5,838	5,897	5,956	6,015
1016 PBS660409COMPONENTS/PARTS	3,500	3,500	3,535	3,570	3,606	3,642	3,679	3,715	3,752	3,790	3,828
1017 PBS660409EQUIP REP & MAINT	50	50	51	51	52	52	53	53	54	54	55
1018 PBS660409IMP REP MATERIALS	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
1019 PBS660409IMP REP & MAINT	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1020 PBS660409OTHER CHEMICALS	500	500	520	541	562	585	608	633	658	684	712
1021 PBS660409CHLORINE	5,000	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117
1022 PBS660409GASOLINE	12,070	1,949	2,027	2,108	2,192	2,280	2,371	2,466	2,565	2,667	2,774
1023 PBS660409DIESEL FUEL	14,230	24,005	24,965	25,964	27,002	28,082	29,206	30,374	31,589	32,853	34,167
1024 PBS660409OIL & LUBRICANTS	1,500	1,500	1,560	1,622	1,687	1,755	1,825	1,898	1,974	2,053	2,135
1025 PBS660409HORTICULTURAL SUP	300	300	303	306	309	312	315	318	322	325	328
1026 PBS660409OFFICE EQUIP < \$5000	300	300	303	306	309	312	315	318	322	325	328
1027 PBS660409OFFICE SUPPLIES	200	200	202	204	206	208	210	212	214	217	219
1028 PBS660409TOOLS/EQUIP < \$5000	750	750	758	765	773	780	788	796	804	812	820
1029 PBS660409UNIFORMS	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
1030 PBS660409OTHER SUPPLIES	650	650	657	663	670	676	683	690	697	704	711
1031 PBS660409SAFETY SHOES	400	400	404	408	412	416	420	425	429	433	437
1032 PBS660409MEDICAL SUPPLIES	50	50	51	51	52	52	53	53	54	54	55
1033 PBS660409SAFETY/TRAIN MAT	200	200	202	204	206	208	210	212	214	217	219
1034 PBS660409SCHOOLS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1035 PBS660409CERTIFICATION TRAIN	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1036 PBS660409SERVCHG-FLEET REPLACEMENT	33,480	-	-	-	-	-	-	-	-	-	-
1037 PBS660409SERVCHG-FLEET O&M	8,040	16,080	16,591	16,980	17,432	17,915	18,368	18,879	19,378	19,864	20,393
1038 PBS660409EMP PROCEEDINGS	564	-	-	-	-	-	-	-	-	-	-
1039 PBS660409AUTO LIABILITY	1,448	-	-	-	-	-	-	-	-	-	-
1040 PBS660503DISPOSAL (TIP) FEES	19,000	20,609	20,815	21,023	21,233	21,446	21,660	21,877	22,096	22,317	22,540
1041 PBS660503SOLID WASTE DISP	1,199	1,199	1,211	1,223	1,235	1,248	1,260	1,273	1,285	1,298	1,311
1042 PBS660503OTHER SERVICES	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1043 PBS660503COSTS/FEES/PERMITS	1,796	1,796	1,814	1,832	1,850	1,869	1,888	1,906	1,926	1,945	1,964
1044 PBS660503OTHER EQUIP RENT	13,093	13,093	13,224	13,356	13,490	13,625	13,761	13,898	14,037	14,178	14,320
1045 PBS660503COMPONENTS/PARTS	44,830	58,830	59,418	60,012	60,613	61,219	61,831	62,449	63,074	63,704	64,342
1046 PBS660503EQUIP REP & MAINT	164	164	166	167	169	171	172	174	176	178	179
1047 PBS660503IMP REP MATERIALS	3,542	3,542	3,577	3,613	3,649	3,686	3,723	3,760	3,798	3,835	3,874
1048 PBS660503RADIO REP & MAINT	76	76	77	78	78	79	80	81	82	83	83
1049 PBS660503IMP REP & MAINT	27,195	27,195	27,467	27,742	28,019	28,299	28,582	28,868	29,157	29,448	29,743

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# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 7 – Cash Out

### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER DISTRIBUTION AND COLLECTION OPERATIONS</b>												
1050	PBS660503WASTE COLL/DISPOSAL	1,609	-	-	-	-	-	-	-	-	-	-
1051	PBS660503OTHER CHEMICALS	500	500	520	541	562	585	608	633	658	684	712
1052	PBS660503GASOLINE	2,409	5,097	5,301	5,513	5,733	5,963	6,201	6,449	6,707	6,976	7,255
1053	PBS660503DIESEL FUEL	44,230	46,547	48,409	50,345	52,359	54,453	56,632	58,897	61,253	63,703	66,251
1054	PBS660503HORTICULTURAL SUP	1,794	1,794	1,812	1,830	1,848	1,867	1,886	1,904	1,923	1,943	1,962
1055	PBS660503OFFICE SUPPLIES	139	139	140	142	143	145	146	148	149	151	152
1056	PBS660503UNIFORMS	4,086	4,086	4,127	4,168	4,210	4,252	4,294	4,337	4,381	4,425	4,469
1057	PBS660503OTHER SUPPLIES	19,939	5,939	5,998	6,058	6,119	6,180	6,242	6,304	6,367	6,431	6,495
1058	PBS660503SAFETY SHOES	1,400	1,400	1,414	1,428	1,442	1,457	1,471	1,486	1,501	1,516	1,531
1059	PBS660503CONFERENCES	693	693	700	707	714	721	728	736	743	750	758
1060	PBS660503SCHOOLS	195	195	197	199	201	203	205	207	209	211	213
1061	PBS660503SERVCHG-FLEET REPLACEMENT	94,380	-	-	-	-	-	-	-	-	-	-
1062	PBS660503SERVCHG-FLEET O&M	25,200	53,400	55,097	56,389	57,891	59,494	60,999	62,697	64,352	65,965	67,724
1063	PBS660503SERVCHG-NON FLEET	366	366	378	386	397	408	418	430	441	452	464
1064	PBS660503EMP PROCEEDINGS	1,033	-	-	-	-	-	-	-	-	-	-
1065	PBS660503AUTO LIABILITY	5,435	-	-	-	-	-	-	-	-	-	-
1066	PBS660401CONFERENCES	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734
1067	PBS660401SCHOOLS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1068	PBS660401CERTIFICATION TRAIN	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
1069	PBS660401RETIREE HEALTH BENE	12,000	9,600	9,696	9,793	9,891	9,990	10,090	10,191	10,292	10,395	10,499
1070	PBS660401EMP PROCEEDINGS	189	-	-	-	-	-	-	-	-	-	-
1071	PBS660609OTHER EQUIP RENT	1,000	-	-	-	-	-	-	-	-	-	-
1072	PBS660609COMPONENTS/PARTS	1,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1073	PBS660609EQUIP REP & MAINT	900	900	909	918	927	937	946	955	965	975	984
1074	PBS660609OTHER CHEMICALS	1,200	1,200	1,248	1,298	1,350	1,404	1,460	1,518	1,579	1,642	1,708
1075	PBS660609GASOLINE	5,599	3,897	4,053	4,215	4,384	4,559	4,741	4,931	5,128	5,333	5,547
1076	PBS660609DIESEL FUEL	1,196	170	177	184	191	199	207	215	224	233	242
1077	PBS660609OFFICE SUPPLIES	100	100	101	102	103	104	105	106	107	108	109
1078	PBS660609UNIFORMS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1079	PBS660609OTHER SUPPLIES	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
1080	PBS660609SAFETY SHOES	400	400	404	408	412	416	420	425	429	433	437
1081	PBS660609SAFETY/TRAIN MAT	200	200	202	204	206	208	210	212	214	217	219
1082	PBS660609RETIREE HEALTH BENE	2,400	2,400	2,424	2,448	2,473	2,497	2,522	2,548	2,573	2,599	2,625
1083	PBS660609SERVCHG-FLEET REPLACEMENT	12,840	-	-	-	-	-	-	-	-	-	-
1084	PBS660609SERVCHG-FLEET O&M	4,800	13,200	13,620	13,939	14,310	14,706	15,078	15,498	15,907	16,306	16,741
1085	PBS660609EMP PROCEEDINGS	282	-	-	-	-	-	-	-	-	-	-
1086	PBS660609AUTO LIABILITY	1,174	-	-	-	-	-	-	-	-	-	-
1087	PBS660604OTHER EQUIP RENT	1,250	1,250	1,263	1,275	1,288	1,301	1,314	1,327	1,340	1,354	1,367
1088	PBS660604COMPONENTS/PARTS	13,700	27,700	27,977	28,257	28,539	28,825	29,113	29,404	29,698	29,995	30,295
1089	PBS660604EQUIP REP & MAINT	24,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
1090	PBS660604IMP REP MATERIALS	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
1091	PBS660604TELEPHONE/CABLE TV	4,151	-	-	-	-	-	-	-	-	-	-
1092	PBS660604GASOLINE	4,509	1,350	1,404	1,460	1,519	1,579	1,642	1,708	1,777	1,848	1,921
1093	PBS660604DIESEL FUEL	22,246	19,162	19,928	20,726	21,555	22,417	23,314	24,246	25,216	26,225	27,274
1094	PBS660604OIL & LUBRICANTS	3,200	3,200	3,328	3,461	3,600	3,744	3,893	4,049	4,211	4,379	4,555
1095	PBS660604OFFICE SUPPLIES	1,250	1,250	1,263	1,275	1,288	1,301	1,314	1,327	1,340	1,354	1,367
1096	PBS660604UNIFORMS	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
1097	PBS660604OTHER SUPPLIES	35,400	35,400	35,754	36,112	36,473	36,837	37,206	37,578	37,954	38,333	38,716

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# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 7 – Cash Out

### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER <u>DISTRIBUTION AND COLLECTION</u> OPERATIONS</b>												
1098	PBS660604SAFETY SHOES	1,100	1,100	1,111	1,122	1,133	1,145	1,156	1,168	1,179	1,191	1,203
1099	PBS660604SAFETY/TRAIN MAT	1,800	1,800	1,818	1,836	1,855	1,873	1,892	1,911	1,930	1,949	1,969
1100	PBS660604ELECTRICAL SUPPLIES	6,000	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562
1101	PBS660604MEETINGS	1,841	1,841	1,859	1,878	1,897	1,916	1,935	1,954	1,974	1,994	2,013
1102	PBS660604RETIREE HEALTH BENE	6,800	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
1103	PBS660604SERVCHG-FLEET REPLACEMENT	69,720	-	-	-	-	-	-	-	-	-	-
1104	PBS660604SERVCHG-FLEET O&M	16,020	32,040	33,058	33,833	34,735	35,696	36,599	37,618	38,611	39,579	40,635
1105	PBS660604EMP PROCEEDINGS	939	-	-	-	-	-	-	-	-	-	-
1106	PBS660604AUTO LIABILITY	6,153	-	-	-	-	-	-	-	-	-	-
1107	<b>SUBTOTAL</b>	\$ 6,467,740	\$ 5,470,823	\$ 5,582,329	\$ 5,691,927	\$ 5,806,679	\$ 5,925,424	\$ 6,046,042	\$ 6,171,909	\$ 6,300,494	\$ 6,431,912	\$ 6,568,417
1108	<b>Operations Execution Percentage</b>	81%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
1109	<b>SUBTOTAL AT EXECUTION PERCENTAGE</b>	\$ 5,238,870	\$ 5,197,282	\$ 5,303,212	\$ 5,407,331	\$ 5,516,345	\$ 5,629,152	\$ 5,743,740	\$ 5,863,314	\$ 5,985,470	\$ 6,110,316	\$ 6,239,996
<b>1109 CAPITAL OUTLAY</b>												
1110	PBS660510VEHICLES	\$ -	\$ 324,600	\$ 331,092	\$ 337,714	\$ 344,468	\$ 351,357	\$ 358,385	\$ 365,552	\$ 372,863	\$ 380,321	\$ 387,927
1111	PBS660101OTHER EQUIPMENT	54,730	250,000	256,250	262,656	269,223	275,953	282,852	289,923	297,171	304,601	312,216
1112	PBS660412VEHICLES	-	55,000	56,100	57,222	58,366	59,534	60,724	61,939	63,178	64,441	65,730
1113	PBS660503VEHICLES	-	86,000	87,720	89,474	91,264	93,089	94,951	96,850	98,787	100,763	102,778
1114	PBS660602VEHICLES	-	35,000	35,700	36,414	37,142	37,885	38,643	39,416	40,204	41,008	41,828
1115	PBS660602OTHER EQUIPMENT	81,333	40,000	41,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955
1116	PBS660402VEHICLES	-	299,300	305,286	311,392	317,620	323,972	330,451	337,060	343,802	350,678	357,691
1117	PBS660510OTHER EQUIPMENT	-	145,000	147,900	150,858	153,875	156,953	160,092	163,294	166,559	169,891	173,288
1118	PBS660509VEHICLES	-	88,000	89,760	91,555	93,386	95,254	97,159	99,102	101,084	103,106	105,168
1119	<b>SUBTOTAL</b>	\$ 136,063	\$ 1,322,900	\$ 1,350,808	\$ 1,379,310	\$ 1,408,420	\$ 1,438,150	\$ 1,468,513	\$ 1,499,524	\$ 1,531,196	\$ 1,563,544	\$ 1,596,581
1120	<b>SUBTOTAL-DISTRIBUTION AND COLLECTION</b>	\$ 17,659,763	\$ 18,999,459	\$ 19,479,832	\$ 20,025,572	\$ 20,594,715	\$ 21,187,164	\$ 21,801,972	\$ 22,443,484	\$ 23,110,509	\$ 23,804,448	\$ 24,528,826
<b>1121 ENVIRONMENTAL RESOURCES</b>												
<b>PERSONAL SERVICES</b>												
1123	PBS690601PERMANENT SALARIES	\$ 103,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1124	PBS690601VAC MGMT CONV	1,784	1,838	-	-	-	-	-	-	-	-	-
1125	PBS690601CAR ALLOWANCES	3,000	-	-	-	-	-	-	-	-	-	-
1126	PBS690601CELLPHONE ALLOWANCE	600	600	600	600	600	600	600	600	600	600	600
1127	PBS690601PENSION - DEF CONT	9,043	-	-	-	-	-	-	-	-	-	-
1128	PBS690601SOC SEC/MEDICARE	8,126	-	-	-	-	-	-	-	-	-	-
1129	PBS690601HEALTH INSURANCE	9,695	-	-	-	-	-	-	-	-	-	-
1130	PBS690601WORKERS' COMP	136	-	-	-	-	-	-	-	-	-	-
1131	PBS690602PERMANENT SALARIES	462,035	476,878	488,800	501,020	513,545	526,384	539,544	553,032	566,858	581,030	595,555
1132	PBS690602VAC MGMT CONV	1,400	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748
1133	PBS690602LONGEVITY PAY	2,627	2,768	2,837	2,908	2,981	3,055	3,132	3,210	3,290	3,373	3,457
1134	PBS690602UPGRADE PAY	1,000	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249
1135	PBS690602CAR ALLOWANCES	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
1136	PBS690602CELLPHONE ALLOWANCE	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320
1137	PBS690602EXPENSE ALLOWANCES	3,840	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
1138	PBS690602MILEAGE REIMBURSE	200	200	205	210	215	221	226	232	238	244	250
1139	PBS690602WELLNESS INCENTIVES	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
1140	PBS690602PENSION - DEF CONT	12,262	13,509	13,847	14,193	14,548	14,911	15,284	15,666	16,058	16,459	16,871
1141	PBS690602PENSION - GENERAL EMP	62,909	69,918	73,414	77,085	80,939	84,986	89,235	93,697	98,382	103,301	108,466

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# WATER AND SEWER ENTERPRISE FUND

## APPENDIX A

### Schedule 7 – Cash Out

#### Projection of Cash Outflows

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER ENVIRONMENTAL RESOURCES</b>											
1142 PBS690602SOC SEC/MEDICARE	36,776	37,105	38,033	38,983	39,958	40,957	41,981	43,030	44,106	45,209	46,339
1143 PBS690602HEALTH INSURANCE	59,953	60,764	65,625	70,875	76,545	82,669	89,282	96,425	104,139	112,470	121,468
1144 PBS690602WORKERS' COMP	4,289	-	-	-	-	-	-	-	-	-	-
1145 <b>SUBTOTAL</b>	<b>\$ 785,734</b>	<b>\$ 674,200</b>	<b>\$ 694,041</b>	<b>\$ 716,616</b>	<b>\$ 740,136</b>	<b>\$ 764,652</b>	<b>\$ 790,219</b>	<b>\$ 816,896</b>	<b>\$ 844,744</b>	<b>\$ 873,829</b>	<b>\$ 904,222</b>
1146 Personal Services Execution Percentage	94%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
1147 <b>SUBTOTAL AT EXECUTION PERCENTAGE</b>	<b>\$ 738,590</b>	<b>\$ 640,490</b>	<b>\$ 659,338</b>	<b>\$ 680,785</b>	<b>\$ 703,129</b>	<b>\$ 726,420</b>	<b>\$ 750,709</b>	<b>\$ 776,051</b>	<b>\$ 802,506</b>	<b>\$ 830,137</b>	<b>\$ 859,011</b>
<b>1148 OPERATIONS</b>											
1149 PBS690601OTHER PROF SERV	\$ -	\$ 4,800	\$ 4,848	\$ 4,896	\$ 4,945	\$ 4,995	\$ 5,045	\$ 5,095	\$ 5,146	\$ 5,198	\$ 5,250
1150 PBS690601AD/MARKETING	-	8,000	8,080	8,161	8,242	8,325	8,408	8,492	8,577	8,663	8,749
1151 PBS690601FOOD SERVICES	-	200	204	208	212	216	221	225	230	234	239
1152 PBS690601PRIZES & AWARDS	-	200	204	208	212	216	221	225	230	234	239
1153 PBS690601OFFICE SPACE RENT	-	60,000	61,200	62,424	63,672	64,946	66,245	67,570	68,921	70,300	71,706
1154 PBS690601COMPUTER MAINT	-	300	306	312	318	325	331	338	345	351	359
1155 PBS690601PRINTING SERV - EXT	-	3,500	3,570	3,641	3,714	3,789	3,864	3,942	4,020	4,101	4,183
1156 PBS690601POSTAGE	-	500	510	520	531	541	552	563	574	586	598
1157 PBS690601BOOKS & MANUALS	-	300	306	312	318	325	331	338	345	351	359
1158 PBS690601OFFICE EQUIP < \$5000	-	9,200	9,384	9,572	9,763	9,958	10,158	10,361	10,568	10,779	10,995
1159 PBS690601OFFICE SUPPLIES	-	2,000	2,040	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390
1160 PBS690601PERIODICALS & MAG	-	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
1161 PBS690601UNIFORMS	-	400	408	416	424	433	442	450	459	469	478
1162 PBS690601EMP PROCEEDINGS	95	-	-	-	-	-	-	-	-	-	-
1163 PBS690601PUB OFFICIALS LIAB	465	-	-	-	-	-	-	-	-	-	-
1164 PBS690602OTHER PROF SERV	185,836	100,200	101,202	102,214	103,236	104,269	105,311	106,364	107,428	108,502	109,587
1165 PBS690602AD/MARKETING	5,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1166 PBS690602COSTS/FEES/PERMITS	3,774	3,774	3,812	3,850	3,888	3,927	3,967	4,006	4,046	4,087	4,128
1167 PBS690602OTHER SERVICES	108,678	92,562	93,488	94,422	95,367	96,320	97,284	98,256	99,239	100,231	101,234
1168 PBS690602OTHER EQUIP RENT	500	500	505	510	515	520	526	531	536	541	547
1169 PBS690602COMPUTER MAINT	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
1170 PBS690602COMPONENTS/PARTS	100	100	101	102	103	104	105	106	107	108	109
1171 PBS690602EQUIP REP & MAINT	1,250	850	859	867	876	885	893	902	911	920	930
1172 PBS690602RADIO REP & MAINT	50	50	51	51	52	52	53	53	54	54	55
1173 PBS690602IMP REP MATERIALS	300	300	303	306	309	312	315	318	322	325	328
1174 PBS690602PHOTOGRAPHY	200	200	202	204	206	208	210	212	214	217	219
1175 PBS690602PRINTING SERV - EXT	500	500	505	510	515	520	526	531	536	541	547
1176 PBS690602POSTAGE	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1177 PBS690602OTHER CHEMICALS	200	200	208	216	225	234	243	253	263	274	285
1178 PBS690602GASOLINE	7,901	7,998	8,318	8,651	8,997	9,357	9,731	10,120	10,525	10,946	11,384
1179 PBS690602OIL & LUBRICANTS	100	100	104	108	112	117	122	127	132	137	142
1180 PBS690602BOOKS & MANUALS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1181 PBS690602LABORATORY SUP	400	400	404	408	412	416	420	425	429	433	437
1182 PBS690602OFFICE EQUIP < \$5000	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1183 PBS690602OFFICE SUPPLIES	400	400	404	408	412	416	420	425	429	433	437
1184 PBS690602PERIODICALS & MAG	50	50	51	51	52	52	53	53	54	54	55
1185 PBS690602SAFETY/TRAIN MAT	100	100	101	102	103	104	105	106	107	108	109
1186 PBS690602SAFETY SHOES	300	300	303	306	309	312	315	318	322	325	328
1187 PBS690602TOOLS/EQUIP < \$5000	3,771	3,771	3,809	3,847	3,885	3,924	3,963	4,003	4,043	4,083	4,124
1188 PBS690602UNIFORMS	550	550	556	561	567	572	578	584	590	596	602

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## APPENDIX A

### Schedule 7 – Cash Out

#### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	<b>FUND 450 WATER &amp; SEWER ENVIRONMENTAL RESOURCES OPERATIONS</b>											
1189	PBS6906020 OTHER SUPPLIES	1,000	11,000	11,110	11,221	11,333	11,447	11,561	11,677	11,793	11,911	12,031
1190	PBS6906020 OFFICE EQUIP RENT	1,577	7,536	7,611	7,687	7,764	7,842	7,920	8,000	8,080	8,160	8,242
1191	PBS6906020 IMP REP & MAINT	1,393	1,393	1,407	1,421	1,435	1,450	1,464	1,479	1,493	1,508	1,524
1192	PBS6906020 BUILDING LEASES	60,000	-	-	-	-	-	-	-	-	-	-
1193	PBS6906020 OFFICE SPACE RENT	-	65,122	66,424	67,753	69,108	70,490	71,900	73,338	74,805	76,301	77,827
1194	PBS6906020 CERTIFICATION TRAIN	3,875	3,875	3,914	3,953	3,992	4,032	4,073	4,113	4,155	4,196	4,238
1195	PBS6906020 CONFERENCES	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1196	PBS6906020 SCHOOLS	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
1197	PBS6906020 PROMOTIONAL CONTR	500	500	505	510	515	520	526	531	536	541	547
1198	PBS6906020 RETIREE HEALTH BENE	9,400	9,600	9,696	9,793	9,891	9,990	10,090	10,191	10,292	10,395	10,499
1199	PBS6906020 SERVCHG-PRINT SHOP	200	200	206	211	217	223	228	235	241	247	254
1200	PBS6906020 SERVCHG-FLEET REPLACEMENT	5,760	-	-	-	-	-	-	-	-	-	-
1201	PBS6906020 SERVCHG-FLEET O&M	4,080	10,200	10,524	10,771	11,058	11,364	11,652	11,976	12,292	12,600	12,936
1202	PBS6906020 MEMBERSHIPS/DUES	150	150	152	153	155	156	158	159	161	162	164
1203	PBS6906020 EMP PROCEEDINGS	564	-	-	-	-	-	-	-	-	-	-
1204	PBS6906020 AUTO LIABILITY	951	-	-	-	-	-	-	-	-	-	-
1205	PBS6906010 CERTIFICATION TRAIN	-	4,650	4,743	4,838	4,935	5,033	5,134	5,237	5,341	5,448	5,557
1206	PBS6906010 CONFERENCES	-	6,000	6,120	6,242	6,367	6,495	6,624	6,757	6,892	7,030	7,171
1207	PBS6906010 MEMBERSHIPS/DUES	-	2,900	2,958	3,017	3,078	3,139	3,202	3,266	3,331	3,398	3,466
1205	<b>SUBTOTAL</b>	\$ 418,970	\$ 436,431	\$ 442,834	\$ 449,259	\$ 455,829	\$ 462,526	\$ 469,311	\$ 476,244	\$ 483,282	\$ 490,426	\$ 497,716
1206	<b>Operations Execution Percentage</b>	81%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
1207	<b>SUBTOTAL AT EXECUTION PERCENTAGE</b>	\$ 339,365.36	\$ 414,609	\$ 420,692	\$ 426,796	\$ 433,038	\$ 439,399	\$ 445,845	\$ 452,432	\$ 459,117	\$ 465,904	\$ 472,830
1208	<b>SUBTOTAL-ENVIRONMENTAL RESOURCES</b>	\$ 1,077,955	\$ 1,055,099	\$ 1,080,030	\$ 1,107,581	\$ 1,136,167	\$ 1,165,819	\$ 1,196,554	\$ 1,228,483	\$ 1,261,624	\$ 1,296,042	\$ 1,331,841
1209	<b>TREATMENT</b>											
1210	<b>PERSONAL SERVICES</b>											
1211	PBS6706030 PERMANENT SALARIES	\$ 101,268	\$ 90,898	\$ 93,170	\$ 95,500	\$ 97,887	\$ 100,334	\$ 102,843	\$ 105,414	\$ 108,049	\$ 110,750	\$ 113,519
1212	PBS6706030 OVERTIME 1.5X PAY	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
1213	PBS6706030 PENSION - GENERAL EMP	12,618	-	-	-	-	-	-	-	-	-	-
1214	PBS6706030 PENSION - DEF CONT	3,998	8,261	8,468	8,679	8,896	9,119	9,347	9,580	9,820	10,065	10,317
1215	PBS6706030 SOC SEC/MEDICARE	7,747	6,954	7,128	7,306	7,489	7,676	7,868	8,065	8,266	8,473	8,685
1216	PBS6706030 HEALTH INSURANCE	7,860	15,720	16,978	18,336	19,803	21,387	23,098	24,946	26,941	29,097	31,424
1217	PBS6706030 SUPPLEMENTAL FICA	612	612	627	643	659	676	692	710	727	746	764
1218	PBS6706030 WORKERS' COMP	1,383	-	-	-	-	-	-	-	-	-	-
1219	PBS6708020 PERMANENT SALARIES	61,832	61,826	63,372	64,956	66,580	68,244	69,950	71,699	73,492	75,329	77,212
1220	PBS6708020 LONGEVITY PAY	2,200	2,750	4,144	4,248	4,354	4,463	4,574	4,689	4,806	4,926	5,049
1221	PBS6708020 OVERTIME 1.5X PAY	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
1222	PBS6708020 PENSION - GENERAL EMP	14,346	15,888	16,682	17,517	18,392	19,312	20,278	21,291	22,356	23,474	24,648
1223	PBS6708020 SOC SEC/MEDICARE	4,898	4,940	7,444	7,631	7,821	8,017	8,217	8,423	8,633	8,849	9,070
1224	PBS6708020 HEALTH INSURANCE	7,860	7,860	8,489	9,168	9,901	10,693	11,549	12,473	13,471	14,548	15,712
1225	PBS6703020 PERMANENT SALARIES	765,315	816,263	836,670	857,586	879,026	901,002	923,527	946,615	970,280	994,537	1,019,401
1226	PBS6703020 LONGEVITY PAY	26,882	33,024	33,850	34,696	35,563	36,452	37,364	38,298	39,255	40,237	41,242
1227	PBS6703020 ASSIGNMENT PAY	2,350	2,350	2,409	2,469	2,531	2,594	2,659	2,725	2,793	2,863	2,935
1228	PBS6703020 UPGRADE PAY	200	200	205	210	215	221	226	232	238	244	250
1229	PBS6703020 CELLPHONE ALLOWANCE	360	360	360	360	360	360	360	360	360	360	360
1230	PBS6703020 EXPENSE ALLOWANCES	960	960	960	960	960	960	960	960	960	960	960
1231	PBS6703020 OVERTIME 1.5X PAY	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

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### Schedule 7 – Cash Out

#### Projection of Cash Outflows

	FUND 450 WATER & SEWER	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>TREATMENT</b>												
<b>PERSONAL SERVICES</b>												
1232	PBS670302OVERTIME 1X PAY	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
1233	PBS670302WELLNESS INCENTIVES	500	500	500	500	500	500	500	500	500	500	500
1234	PBS670302PENSION - GENERAL EMP	152,350	199,778	209,767	220,255	231,268	242,831	254,973	267,722	281,108	295,163	309,921
1235	PBS670302PENSION - DEF CONT	-	3,605	3,695	3,788	3,882	3,979	4,079	4,181	4,285	4,392	4,502
1236	PBS670302SOC SEC/MEDICARE	63,189	65,222	66,853	68,524	70,237	71,993	73,793	75,638	77,528	79,467	81,453
1237	PBS670302HEALTH INSURANCE	119,735	111,875	120,825	130,491	140,930	152,205	164,381	177,532	191,734	207,073	223,639
1238	PBS670302SUPPLEMENTAL FICA	6,732	6,732	6,900	7,073	7,250	7,431	7,617	7,807	8,002	8,202	8,407
1239	PBS670302WORKERS' COMP	15,172	-	-	-	-	-	-	-	-	-	-
1240	PBS670303PERMANENT SALARIES	576,702	601,350	616,384	631,793	647,588	663,778	680,372	697,382	714,816	732,687	751,004
1241	PBS670303LONGEVITY PAY	13,717	13,917	19,363	19,847	20,343	20,852	21,373	21,907	22,455	23,017	23,592
1242	PBS670303ASSIGNMENT PAY	7,830	7,830	10,894	11,166	11,446	11,732	12,025	12,326	12,634	12,950	13,273
1243	PBS670303UPGRADE PAY	200	200	278	285	292	300	307	315	323	331	339
1244	PBS670303ACADEMIC PAY	577	577	577	577	577	577	577	577	577	577	577
1245	PBS670303SHIFT DIFFERENTIAL	4,424	4,685	6,518	6,681	6,848	7,020	7,195	7,375	7,559	7,748	7,942
1246	PBS670303CELLPHONE ALLOWANCE	360	360	360	360	360	360	360	360	360	360	360
1247	PBS670303EXPENSE ALLOWANCES	960	960	960	960	960	960	960	960	960	960	960
1248	PBS670303OVERTIME 1.5X PAY	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
1249	PBS670303OVERTIME 1X PAY	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
1250	PBS670303PENSION - GENERAL EMP	69,404	77,442	81,314	85,380	89,649	94,131	98,838	103,780	108,969	114,417	120,138
1251	PBS670303PENSION - DEF CONT	16,923	28,489	39,637	40,628	41,644	42,685	43,752	44,846	45,967	47,116	48,294
1252	PBS670303SOC SEC/MEDICARE	48,309	48,143	66,982	68,657	70,373	72,133	73,936	75,784	77,679	79,621	81,611
1253	PBS670303HEALTH INSURANCE	95,896	95,896	103,568	111,853	120,801	130,465	140,903	152,175	164,349	177,497	191,697
1254	PBS670303SUPPLEMENTAL FICA	3,152	3,152	4,385	4,495	4,607	4,723	4,841	4,962	5,086	5,213	5,343
1255	PBS670303WORKERS' COMP	10,982	-	-	-	-	-	-	-	-	-	-
1256	PBS670304PERMANENT SALARIES	439,240	421,150	431,679	442,471	453,532	464,871	476,493	488,405	500,615	513,130	525,959
1257	PBS670304LONGEVITY PAY	14,300	11,550	11,839	12,135	12,438	12,749	13,068	13,394	13,729	14,073	14,424
1258	PBS670304ASSIGNMENT PAY	-	1,175	1,204	1,234	1,265	1,297	1,329	1,363	1,397	1,432	1,467
1259	PBS670304OVERTIME 1.5X PAY	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
1260	PBS670304OVERTIME 1X PAY	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
1261	PBS670304PENSION - GENERAL EMP	101,613	95,999	100,799	105,839	111,131	116,687	122,522	128,648	135,080	141,834	148,926
1262	PBS670304SOC SEC/MEDICARE	34,695	33,191	34,021	34,871	35,743	36,637	37,553	38,491	39,454	40,440	41,451
1263	PBS670304HEALTH INSURANCE	62,880	62,880	67,910	73,343	79,211	85,548	92,391	99,783	107,765	116,386	125,697
1264	PBS670304SUPPLEMENTAL FICA	689	689	706	724	742	761	780	799	819	839	860
1265	PBS670304WORKERS' COMP	9,283	-	-	-	-	-	-	-	-	-	-
1266	PBS670305PERMANENT SALARIES	445,567	449,147	460,376	471,885	483,682	495,774	508,169	520,873	533,895	547,242	560,923
1267	PBS670305LONGEVITY PAY	4,950	4,950	5,074	5,201	5,331	5,464	5,600	5,740	5,884	6,031	6,182
1268	PBS670305ASSIGNMENT PAY	11,745	15,660	16,052	16,453	16,864	17,286	17,718	18,161	18,615	19,080	19,557
1269	PBS670305UPGRADE PAY	100	100	103	105	108	110	113	116	119	122	125
1270	PBS670305SHIFT DIFFERENTIAL	1,698	1,698	1,740	1,784	1,829	1,874	1,921	1,969	2,018	2,069	2,121
1271	PBS670305CELLPHONE ALLOWANCE	360	360	360	360	360	360	360	360	360	360	360
1272	PBS670305EXPENSE ALLOWANCES	960	960	960	960	960	960	960	960	960	960	960
1273	PBS670305OVERTIME 1.5X PAY	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
1274	PBS670305OVERTIME 1X PAY	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
1275	PBS670305WELLNESS INCENTIVES	500	500	500	500	500	500	500	500	500	500	500
1276	PBS670305PENSION - GENERAL EMP	95,904	106,684	112,018	117,619	123,500	129,675	136,159	142,967	150,115	157,621	165,502
1277	PBS670305PENSION - DEF CONT	-	3,436	3,522	3,610	3,700	3,793	3,888	3,985	4,084	4,186	4,291
1278	PBS670305SOC SEC/MEDICARE	36,299	36,141	37,045	37,971	38,920	39,893	40,890	41,912	42,960	44,034	45,135
1279	PBS670305HEALTH INSURANCE	63,644	47,924	51,758	55,899	60,370	65,200	70,416	76,049	82,133	88,704	95,800

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	<b>FUND 450 WATER &amp; SEWER</b>											
	<b>TREATMENT</b>											
	<b>PERSONAL SERVICES</b>											
1280	PBS670305SUPPLEMENTAL FICA	3,152	3,152	3,231	3,312	3,394	3,479	3,566	3,655	3,747	3,840	3,936
1281	PBS670305WORKERS' COMP	8,240	-	-	-	-	-	-	-	-	-	-
1282	PBS670101PERMANENT SALARIES	112,166	116,514	119,427	122,413	125,473	128,610	131,825	135,121	138,499	141,961	145,510
1283	PBS670101VAC MGMT CONV	1,912	1,912	1,960	2,009	2,059	2,110	2,163	2,217	2,273	2,330	2,388
1284	PBS670101LONGEVITY PAY	2,050	2,254	2,310	2,368	2,427	2,488	2,550	2,614	2,679	2,746	2,815
1285	PBS670101CAR ALLOWANCES	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
1286	PBS670101CELLPHONE ALLOWANCE	1,320	360	360	360	360	360	360	360	360	360	360
1287	PBS670101PENSION - GENERAL EMP	25,304	28,945	30,392	31,912	33,507	35,183	36,942	38,789	40,729	42,765	44,903
1288	PBS670101SOC SEC/MEDICARE	8,604	8,815	9,035	9,261	9,493	9,730	9,973	10,223	10,478	10,740	11,009
1289	PBS670101HEALTH INSURANCE	9,409	9,409	10,162	10,975	11,853	12,801	13,825	14,931	16,125	17,415	18,809
1290	PBS670101WORKERS' COMP	150	-	-	-	-	-	-	-	-	-	-
1291	PBS670801PERMANENT SALARIES	95,153	97,510	99,948	102,446	105,008	107,633	110,324	113,082	115,909	118,806	121,777
1292	PBS670801VAC MGMT CONV	450	450	461	473	485	497	509	522	535	548	562
1293	PBS670801CELLPHONE ALLOWANCE	600	600	600	600	600	600	600	600	600	600	600
1294	PBS670801EXPENSE ALLOWANCES	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
1295	PBS670801WELLNESS INCENTIVES	500	500	500	500	500	500	500	500	500	500	500
1296	PBS670801PENSION - DEF CONT	8,564	8,864	9,086	9,313	9,546	9,784	10,029	10,280	10,537	10,800	11,070
1297	PBS670801SOC SEC/MEDICARE	7,390	7,569	7,758	7,952	8,151	8,355	8,564	8,778	8,997	9,222	9,453
1298	PBS670801HEALTH INSURANCE	8,979	555	599	647	699	755	815	881	951	1,027	1,109
1299	PBS670801MILEAGE REIMBURSE	200	500	513	525	538	552	566	580	594	609	624
1300	PBS670901PERMANENT SALARIES	97,514	97,510	99,948	102,446	105,008	107,633	110,324	113,082	115,909	118,806	121,777
1301	PBS670901VAC MGMT CONV	1,186	1,186	1,216	1,246	1,277	1,309	1,342	1,375	1,410	1,445	1,481
1302	PBS670901SICK CONV TO CASH	1,891	1,891	1,938	1,987	2,036	2,087	2,139	2,193	2,248	2,304	2,362
1303	PBS670901LONGEVITY PAY	12,143	12,263	12,570	12,884	13,206	13,536	13,874	14,221	14,577	14,941	15,315
1304	PBS670901CELLPHONE ALLOWANCE	360	600	600	600	600	600	600	600	600	600	600
1305	PBS670901EXPENSE ALLOWANCES	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
1306	PBS670901PENSION - GENERAL EMP	24,568	26,991	28,341	29,758	31,245	32,808	34,448	36,171	37,979	39,878	41,872
1307	PBS670901SOC SEC/MEDICARE	8,437	8,508	8,721	8,939	9,162	9,391	9,626	9,867	10,113	10,366	10,625
1308	PBS670901HEALTH INSURANCE	8,957	8,957	9,674	10,447	11,283	12,186	13,161	14,214	15,351	16,579	17,905
1309	PBS670901MILEAGE REIMBURSE	200	300	308	315	323	331	339	348	357	366	375
1310	PBS670601PERMANENT SALARIES	90,597	90,598	92,863	95,185	97,564	100,003	102,503	105,066	107,693	110,385	113,144
1311	PBS670601VAC MGMT CONV	1,289	1,289	1,321	1,354	1,388	1,423	1,458	1,495	1,532	1,571	1,610
1312	PBS670601SICK CONV TO CASH	1,895	1,895	1,942	1,991	2,041	2,092	2,144	2,198	2,253	2,309	2,367
1313	PBS670601LONGEVITY PAY	1,978	2,119	2,172	2,226	2,282	2,339	2,397	2,457	2,519	2,582	2,646
1314	PBS670601CELLPHONE ALLOWANCE	600	600	600	600	600	600	600	600	600	600	600
1315	PBS670601EXPENSE ALLOWANCES	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
1316	PBS670601PART TIME SALARIES	1,717	1,717	1,760	1,804	1,849	1,895	1,943	1,991	2,041	2,092	2,144
1317	PBS670601WELLNESS INCENTIVES	500	500	500	500	500	500	500	500	500	500	500
1318	PBS670601PENSION - GENERAL EMP	20,741	22,817	23,958	25,156	26,414	27,734	29,121	30,577	32,106	33,711	35,397
1319	PBS670601SOC SEC/MEDICARE	7,192	7,203	7,383	7,568	7,757	7,951	8,150	8,353	8,562	8,776	8,996
1320	PBS670601HEALTH INSURANCE	9,409	985	1,064	1,149	1,241	1,340	1,447	1,563	1,688	1,823	1,969
1321	PBS670601WORKERS' COMP	1,299	-	-	-	-	-	-	-	-	-	-
1322	PBS670602PERMANENT SALARIES	141,382	146,165	149,819	153,565	157,404	161,339	165,372	169,507	173,744	178,088	182,540
1323	PBS670602LONGEVITY PAY	2,200	2,200	2,255	2,311	2,369	2,428	2,489	2,551	2,615	2,680	2,747
1324	PBS670602OVERTIME 1.5X PAY	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
1325	PBS670602PENSION - GENERAL EMP	23,072	25,312	26,578	27,906	29,302	30,767	32,305	33,921	35,617	37,397	39,267
1326	PBS670602PENSION - DEF CONT	-	4,136	4,239	4,345	4,454	4,565	4,680	4,796	4,916	5,039	5,165
1327	PBS670602SOC SEC/MEDICARE	11,812	11,350	11,634	11,925	12,223	12,528	12,841	13,163	13,492	13,829	14,175

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## Schedule 7 – Cash Out

### Projection of Cash Outflows

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER</b>											
<b>TREATMENT</b>											
<b>PERSONAL SERVICES</b>											
1328 PBS670602HEALTH INSURANCE	23,580	23,580	25,466	27,504	29,704	32,080	34,647	37,418	40,412	43,645	47,137
1329 PBS670602SUPPLEMENTAL FICA	765	765	784	804	824	844	866	887	909	932	955
1330 PBS670602WORKERS' COMP	1,499	-	-	-	-	-	-	-	-	-	-
1331 PBS670605PERMANENT SALARIES	188,505	191,912	196,710	201,628	206,668	211,835	217,131	222,559	228,123	233,826	239,672
1332 PBS670605VAC MGMT CONV	640	640	656	672	689	706	724	742	761	780	799
1333 PBS670605LONGEVITY PAY	1,258	1,387	1,422	1,457	1,494	1,531	1,569	1,608	1,649	1,690	1,732
1334 PBS670605UPGRADE PAY	2,040	2,040	2,091	2,143	2,197	2,252	2,308	2,366	2,425	2,486	2,548
1335 PBS670605CELLPHONE ALLOWANCE	600	600	600	600	600	600	600	600	600	600	600
1336 PBS670605EXPENSE ALLOWANCES	960	960	960	960	960	960	960	960	960	960	960
1337 PBS670605OVERTIME 1.5X PAY	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
1338 PBS670605WELLNESS INCENTIVES	500	500	500	500	500	500	500	500	500	500	500
1339 PBS670605PENSION - GENERAL EMP	42,516	47,574	49,953	52,450	55,073	57,826	60,718	63,754	66,941	70,288	73,803
1340 PBS670605SOC SEC/MEDICARE	14,591	14,860	15,232	15,612	16,003	16,403	16,813	17,233	17,664	18,105	18,558
1341 PBS670605HEALTH INSURANCE	24,480	24,480	26,438	28,553	30,838	33,305	35,969	38,847	41,954	45,311	48,936
1342 PBS670605SUPPLEMENTAL FICA	918	918	941	964	989	1,013	1,039	1,065	1,091	1,118	1,146
1343 PBS670605WORKERS' COMP	2,682	-	-	-	-	-	-	-	-	-	-
1344 PBS670301PERMANENT SALARIES	90,848	88,404	90,614	92,879	95,201	97,581	100,021	102,522	105,085	107,712	110,404
1345 PBS670301LONGEVITY PAY	2,379	2,520	2,583	2,648	2,714	2,782	2,851	2,922	2,995	3,070	3,147
1346 PBS670301CELLPHONE ALLOWANCE	600	600	600	600	600	600	600	600	600	600	600
1347 PBS670301EXPENSE ALLOWANCES	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
1348 PBS670301PHYSICAL EXAMS-MGMT	63	63	65	66	68	70	71	73	75	77	79
1349 PBS670301WELLNESS INCENTIVES	500	500	500	500	500	500	500	500	500	500	500
1350 PBS670301PENSION - GENERAL EMP	20,281	22,159	23,267	24,430	25,652	26,934	28,281	29,695	31,180	32,739	34,376
1351 PBS670301SOC SEC/MEDICARE	7,242	7,066	7,243	7,424	7,609	7,800	7,995	8,194	8,399	8,609	8,824
1352 PBS670301HEALTH INSURANCE	9,695	9,695	10,471	11,308	12,213	13,190	14,245	15,385	16,616	17,945	19,380
1353 PBS670301WORKERS' COMP	119	-	-	-	-	-	-	-	-	-	-
<b>1354 SUBTOTAL</b>	<b>\$ 4,989,736</b>	<b>\$ 5,083,157</b>	<b>\$ 5,286,379</b>	<b>\$ 5,454,677</b>	<b>\$ 5,630,056</b>	<b>\$ 5,812,896</b>	<b>\$ 6,003,604</b>	<b>\$ 6,202,610</b>	<b>\$ 6,410,374</b>	<b>\$ 6,627,384</b>	<b>\$ 6,854,163</b>
1355 Personal Services Execution Percentage	94%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
<b>1356 SUBTOTAL AT EXECUTION PERCENTAGE</b>	<b>\$ 4,690,352</b>	<b>\$ 4,828,999</b>	<b>\$ 5,022,060</b>	<b>\$ 5,181,943</b>	<b>\$ 5,348,553</b>	<b>\$ 5,522,252</b>	<b>\$ 5,703,424</b>	<b>\$ 5,892,480</b>	<b>\$ 6,089,855</b>	<b>\$ 6,296,015</b>	<b>\$ 6,511,455</b>
<b>OPERATIONS</b>											
1358 PBS670603SOLID WASTE DISP	\$ 4,000	\$ 4,000	\$ 4,040	\$ 4,080	\$ 4,121	\$ 4,162	\$ 4,204	\$ 4,246	\$ 4,289	\$ 4,331	\$ 4,375
1359 PBS670603OTHER SERVICES	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
1360 PBS670603OTHER EQUIP RENT	200	200	202	204	206	208	210	212	214	217	219
1361 PBS670603COMPONENTS/PARTS	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
1362 PBS670603EQUIP REP & MAINT	300	300	303	306	309	312	315	318	322	325	328
1363 PBS670603OTHER CHEMICALS	3,000	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270
1364 PBS670603GASOLINE	1,634	1,888	1,964	2,042	2,124	2,209	2,297	2,389	2,484	2,584	2,687
1365 PBS670603OFFICE SUPPLIES	200	200	202	204	206	208	210	212	214	217	219
1366 PBS670603OTHER SUPPLIES	700	700	707	714	721	728	736	743	750	758	766
1367 PBS670603SAFETY SHOES	200	200	202	204	206	208	210	212	214	217	219
1368 PBS670603UNIFORMS	200	200	202	204	206	208	210	212	214	217	219
1369 PBS670603LABORATORY SUP	35,000	35,000	35,350	35,704	36,061	36,421	36,785	37,153	37,525	37,900	38,279
1370 PBS670603RETIREE HEALTH BENE	4,200	2,400	2,424	2,448	2,473	2,497	2,522	2,548	2,573	2,599	2,625
1371 PBS670603SERVCHG-FLEET REPLACEMENT	120	-	-	-	-	-	-	-	-	-	-
1372 PBS670603SERVCHG-FLEET O&M	600	1,200	1,238	1,267	1,301	1,337	1,371	1,409	1,446	1,482	1,522
1373 PBS670603EMP PROCEEDINGS	189	-	-	-	-	-	-	-	-	-	-
1374 PBS670603AUTO LIABILITY	150	-	-	-	-	-	-	-	-	-	-

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## Schedule 7 – Cash Out

### Projection of Cash Outflows

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER</b>											
<b>TREATMENT</b>											
<b>OPERATIONS</b>											
1375 PBS670802COMPONENTS/PARTS	4,803	4,803	4,851	4,900	4,949	4,998	5,048	5,098	5,149	5,201	5,253
1376 PBS670802RADIO REP & MAINT	200	200	202	204	206	208	210	212	214	217	219
1377 PBS670802SERVCHG-FLEET O&M	-	1,200	1,224	1,248	1,273	1,299	1,325	1,351	1,378	1,406	1,434
1378 PBS670802GASOLINE	404	-	-	-	-	-	-	-	-	-	-
1379 PBS670802SAFETY SHOES	240	240	242	245	247	250	252	255	257	260	262
1380 PBS670302OTHER PROF SERV	23,500	23,500	23,735	23,972	24,212	24,454	24,699	24,946	25,195	25,447	25,702
1381 PBS670302COSTS/FEES/PERMITS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1382 PBS670302DISPOSAL (TIP) FEES	500	500	505	510	515	520	526	531	536	541	547
1383 PBS670302LAWN & TREE SERVICE	67,086	50,000	50,500	51,005	51,515	52,030	52,551	53,076	53,607	54,143	54,684
1384 PBS670302SOLID WASTE DISP	7,110	7,110	7,181	7,253	7,325	7,399	7,473	7,547	7,623	7,699	7,776
1385 PBS670302OTHER SERVICES	7,500	7,500	7,575	7,651	7,727	7,805	7,883	7,961	8,041	8,121	8,203
1386 PBS670302OTHER EQUIP RENT	52	52	53	53	54	54	55	55	56	56	57
1387 PBS670302HEAVY EQUIP RENT	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
1388 PBS670302OFFICE EQUIP RENT	3,339	1,900	1,919	1,938	1,958	1,977	1,997	2,017	2,037	2,057	2,078
1389 PBS670302COMPONENTS/PARTS	264,448	240,000	242,400	244,824	247,272	249,745	252,242	254,765	257,312	259,886	262,484
1390 PBS670302EQUIP REP & MAINT	503,027	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
1391 PBS670302RADIO REP & MAINT	500	500	505	510	515	520	526	531	536	541	547
1392 PBS670302BLDG REP MATERIALS	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281
1393 PBS670302BLDG REP & MAINT	161,680	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562
1394 PBS670302IMP REP MATERIALS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1395 PBS670302IMP REP & MAINT	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
1396 PBS670302GASOLINE	9,398	9,099	9,463	9,841	10,235	10,645	11,070	11,513	11,974	12,453	12,951
1397 PBS670302DIESEL FUEL	106,188	66,348	69,002	71,762	74,632	77,618	80,722	83,951	87,309	90,802	94,434
1398 PBS670302OIL & LUBRICANTS	3,000	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270
1399 PBS670302OTHER SUPPLIES	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
1400 PBS670302ELECTRICAL SUPPLIES	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1401 PBS670302HORTICULTURAL SUP	-	-	-	-	-	-	-	-	-	-	-
1402 PBS670302JANITORIAL SUPPLIES	4,000	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375
1403 PBS670302SAFETY SHOES	1,600	1,600	1,616	1,632	1,648	1,665	1,682	1,698	1,715	1,733	1,750
1404 PBS670302TOOLS/EQUIP < \$5000	-	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
1405 PBS670302UNIFORMS	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
1406 PBS670302CONFERENCES	800	800	808	816	824	832	841	849	858	866	875
1407 PBS670302CERTIFICATION TRAIN	600	600	606	612	618	624	631	637	643	650	656
1408 PBS670302SCHOOLS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1409 PBS670302RETIREE HEALTH BENE	14,000	19,000	19,190	19,382	19,576	19,771	19,969	20,169	20,371	20,574	20,780
1410 PBS670302SERVCHG-PARKS & REC	3,000	3,000	3,095	3,168	3,252	3,342	3,427	3,522	3,615	3,706	3,805
1411 PBS670302SERVCHG-PUB WORKS	30,000	30,000	30,954	31,679	32,523	33,424	34,269	35,223	36,153	37,059	38,047
1412 PBS670302SERVCHG-FLEET REPLACEMENT	18,840	-	-	-	-	-	-	-	-	-	-
1413 PBS670302SERVCHG-FLEET O&M	6,540	13,080	13,496	13,812	14,180	14,573	14,941	15,357	15,763	16,158	16,589
1414 PBS670302EMP PROCEEDINGS	1,408	-	-	-	-	-	-	-	-	-	-
1415 PBS670302AUTO LIABILITY	1,682	-	-	-	-	-	-	-	-	-	-
1416 PBS670303OTHER PROF SERV	11,534	-	-	-	-	-	-	-	-	-	-
1417 PBS670303COSTS/FEES/PERMITS	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
1418 PBS670303SOLID WASTE DISP	12,607	8,760	8,848	8,936	9,025	9,116	9,207	9,299	9,392	9,486	9,581
1419 PBS670303OTHER SERVICES	1	-	-	-	-	-	-	-	-	-	-
1420 PBS670303PRINTING SERV - EXT	300	-	-	-	-	-	-	-	-	-	-
1421 PBS670303TELEPHONE/CABLE TV	18,855	-	-	-	-	-	-	-	-	-	-
1422 PBS670303ELECTRICITY	2,100,277	1,900,277	1,976,288	2,055,340	2,137,553	2,223,055	2,311,978	2,404,457	2,500,635	2,600,660	2,704,687

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### Projection of Cash Outflows

	FUND 450 WATER & SEWER	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	<u>TREATMENT</u>											
	<u>OPERATIONS</u>											
1423	PBS670303WATER/SEW/STORM	107,925	109,544	110,639	111,746	112,863	113,992	115,132	116,283	117,446	118,620	119,807
1424	PBS670303CHLORINE	909,709	440,000	457,600	475,904	494,940	514,738	535,327	556,740	579,010	602,170	626,257
1425	PBS670303COAGULANTS	22,000	22,000	22,880	23,795	24,747	25,737	26,766	27,837	28,950	30,109	31,313
1426	PBS670303LIME	2,434,297	2,137,709	2,223,217	2,312,146	2,404,632	2,500,817	2,600,850	2,704,884	2,813,079	2,925,602	3,042,626
1427	PBS670303POLYMERS	20,000	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319	27,371	28,466
1428	PBS670303AQUEOUS AMMONIA	52,862	53,655	55,801	58,033	60,355	62,769	65,280	67,891	70,606	73,431	76,368
1429	PBS670303HYDROFLUOSILICIC ACID	124,005	94,132	97,897	101,813	105,886	110,121	114,526	119,107	123,871	128,826	133,979
1430	PBS670303OTHER CHEMICALS	30,000	30,000	31,200	32,448	33,746	35,096	36,500	37,960	39,478	41,057	42,699
1431	PBS670303OFFICE SUPPLIES	21,000	21,000	21,210	21,422	21,636	21,853	22,071	22,292	22,515	22,740	22,967
1432	PBS670303OTHER SUPPLIES	500	500	505	510	515	520	526	531	536	541	547
1433	PBS670303HORTICULTURAL SUP	100	100	101	102	103	104	105	106	107	108	109
1434	PBS670303SAFETY SHOES	800	800	808	816	824	832	841	849	858	866	875
1435	PBS670303UNIFORMS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1436	PBS670303CONFERENCES	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1437	PBS670303SCHOOLS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1438	PBS670303RETIREE HEALTH BENE	12,600	7,200	7,272	7,345	7,418	7,492	7,567	7,643	7,719	7,797	7,875
1439	PBS670303SERVCHG-PRINT SHOP	200	200	206	211	217	223	228	235	241	247	254
1440	PBS670303EMP PROCEEDINGS	1,127	-	-	-	-	-	-	-	-	-	-
1441	PBS670304OTHER PROF SERV	95,523	30,000	30,300	30,603	30,909	31,218	31,530	31,846	32,164	32,486	32,811
1442	PBS670304COSTS/FEES/PERMITS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1443	PBS670304LAWN & TREE SERVICE	18,634	9,000	9,090	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843
1444	PBS670304OTHER SERVICES	3,282	2,282	2,305	2,328	2,351	2,375	2,398	2,422	2,447	2,471	2,496
1445	PBS670304OTHER EQUIP RENT	24	24	24	24	25	25	25	25	26	26	26
1446	PBS670304OFFICE EQUIP RENT	300	300	303	306	309	312	315	318	322	325	328
1447	PBS670304COMPONENTS/PARTS	126,000	120,000	121,200	122,412	123,636	124,872	126,121	127,382	128,656	129,943	131,242
1448	PBS670304EQUIP REP & MAINT	38,335	15,000	15,150	15,302	15,455	15,609	15,765	15,923	16,082	16,243	16,405
1449	PBS670304BLDG REP MATERIALS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1450	PBS670304BLDG REP & MAINT	1,900	1,200	1,212	1,224	1,236	1,249	1,261	1,274	1,287	1,299	1,312
1451	PBS670304IMP REP MATERIALS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1452	PBS670304OTHER CHEMICALS	5,000	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117
1453	PBS670304GASOLINE	1,074	1,066	1,109	1,153	1,199	1,247	1,297	1,349	1,403	1,459	1,517
1454	PBS670304DIESEL FUEL	28,977	16,957	17,635	18,341	19,074	19,837	20,631	21,456	22,314	23,207	24,135
1455	PBS670304OIL & LUBRICANTS	500	500	520	541	562	585	608	633	658	684	712
1456	PBS670304OTHER SUPPLIES	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1457	PBS670304SAFETY SHOES	400	400	404	408	412	416	420	425	429	433	437
1458	PBS670304TOOLS/EQUIP < \$5000	-	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
1459	PBS670304UNIFORMS	300	300	303	306	309	312	315	318	322	325	328
1460	PBS670304SCHOOLS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1461	PBS670304SERVCHG-PUB WORKS	1,000	1,000	1,032	1,056	1,084	1,114	1,142	1,174	1,205	1,235	1,268
1462	PBS670304SERVCHG-FLEET REPLACEMENT	3,000	-	-	-	-	-	-	-	-	-	-
1463	PBS670304SERVCHG-FLEET O&M	780	1,560	1,610	1,647	1,691	1,738	1,782	1,832	1,880	1,927	1,978
1464	PBS670304EMP PROCEEDINGS	751	-	-	-	-	-	-	-	-	-	-
1465	PBS670304AUTO LIABILITY	182	-	-	-	-	-	-	-	-	-	-
1466	PBS670305OTHER PROF SERV	22,844	-	-	-	-	-	-	-	-	-	-
1467	PBS670305COSTS/FEES/PERMITS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1468	PBS670305SOLID WASTE DISP	2,142	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
1469	PBS670305OFFICE EQUIP RENT	300	300	303	306	309	312	315	318	322	325	328
1470	PBS670305COMPONENTS/PARTS	-	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937

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# WATER AND SEWER ENTERPRISE FUND

## APPENDIX A

### Schedule 7 – Cash Out

#### Projection of Cash Outflows

	FUND 450 WATER & SEWER	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	<u>TREATMENT</u>											
	<u>OPERATIONS</u>											
1471	PBS670305TELEPHONE/CABLE TV	1,005	-	-	-	-	-	-	-	-	-	-
1472	PBS670305ELECTRICITY	665,865	675,853	702,887	731,003	760,243	790,652	822,279	855,170	889,376	924,951	961,950
1473	PBS670305WATER/SEW/STORM	78,114	68,114	68,795	69,483	70,178	70,880	71,588	72,304	73,027	73,758	74,495
1474	PBS670305AQUEOUS AMMONIA	16,078	16,319	16,972	17,651	18,357	19,091	19,855	20,649	21,475	22,334	23,227
1475	PBS670305HYDROFLUOSILICIC ACID	53,278	34,295	35,667	37,093	38,577	40,120	41,725	43,394	45,130	46,935	48,812
1476	PBS670305OTHER CHEMICALS	30,000	30,000	31,200	32,448	33,746	35,096	36,500	37,960	39,478	41,057	42,699
1477	PBS670305CORROSION INHIBITOR	63,105	61,186	63,633	66,179	68,826	71,579	74,442	77,420	80,517	83,737	87,087
1478	PBS670305SODIUM HYPOCHLORITE	97,648	88,692	92,240	95,929	99,766	103,757	107,907	112,224	116,713	121,381	126,236
1479	PBS670305SODIUM HYDROXIDE	365,688	200,000	208,000	216,320	224,973	233,972	243,331	253,064	263,186	273,714	284,662
1480	PBS670305SCALE INHIBITOR	123,286	123,286	128,217	133,346	138,680	144,227	149,996	155,996	162,236	168,725	175,474
1481	PBS670305SULFURIC ACID	283,822	231,226	240,475	250,094	260,098	270,502	281,322	292,575	304,278	316,449	329,107
1482	PBS670305OFFICE SUPPLIES	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
1483	PBS670305OTHER SUPPLIES	20,000	20,000	20,200	20,402	20,606	20,812	21,020	21,230	21,443	21,657	21,874
1484	PBS670305SAFETY SHOES	400	400	404	408	412	416	420	425	429	433	437
1485	PBS670305UNIFORMS	400	400	404	408	412	416	420	425	429	433	437
1486	PBS670305LABORATORY SUP	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
1487	PBS670305CONFERENCES	2,500	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734
1488	PBS670305RETIREE HEALTH BENE	6,200	6,400	6,464	6,529	6,594	6,660	6,726	6,794	6,862	6,930	7,000
1489	PBS670305EMP PROCEEDINGS	751	-	-	-	-	-	-	-	-	-	-
1490	PBS670101OTHER PROF SERV	23,050	90,000	90,900	91,809	92,727	93,654	94,591	95,537	96,492	97,457	98,432
1491	PBS670101OTHER SERVICES	208,500	59,550	60,146	60,747	61,354	61,968	62,588	63,214	63,846	64,484	65,129
1492	PBS670101OFFICE EQUIP RENT	-	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562
1493	PBS670101COMPONENTS/PARTS	179,084	129,084	130,375	131,679	132,995	134,325	135,669	137,025	138,396	139,779	141,177
1494	PBS670101EQUP REP & MAINT	-	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1495	PBS670101TELEPHONE/CABLE TV	-	16,320	16,483	16,648	16,815	16,983	17,152	17,324	17,497	17,672	17,849
1496	PBS670101OFFICE SUPPLIES	14,250	14,250	14,393	14,536	14,682	14,829	14,977	15,127	15,278	15,431	15,585
1497	PBS670101OTHER SUPPLIES	132,860	21,860	22,079	22,299	22,522	22,748	22,975	23,205	23,437	23,671	23,908
1498	PBS670101TOOLS/EQUIP < \$5000	-	500	505	510	515	520	526	531	536	541	547
1499	PBS670101OFFICE EQUIP < \$5000	-	165,000	166,650	168,317	170,000	171,700	173,417	175,151	176,902	178,671	180,458
1500	PBS670101SAFETY/TRAIN MAT	-	500	505	510	515	520	526	531	536	541	547
1501	PBS670101COMPUTER MAINT	-	150,000	151,500	153,015	154,545	156,091	157,652	159,228	160,820	162,429	164,053
1502	PBS670101CONFERENCES	6,000	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562
1503	PBS670101MEETINGS	1,050	1,050	1,061	1,071	1,082	1,093	1,104	1,115	1,126	1,137	1,148
1504	PBS670101MEMBERSHIPS/DUES	120	1,710	1,727	1,744	1,762	1,779	1,797	1,815	1,833	1,852	1,870
1505	PBS670101CERTIFICATION TRAIN	12,355	10,765	10,873	10,981	11,091	11,202	11,314	11,427	11,542	11,657	11,774
1506	PBS670101SCHOOLS	4,500	4,500	4,545	4,590	4,636	4,683	4,730	4,777	4,825	4,873	4,922
1507	PBS670101SERVCHG-PRINT SHOP	120	120	124	127	130	134	137	141	145	148	152
1508	PBS670101EMP PROCEEDINGS	95	-	-	-	-	-	-	-	-	-	-
1509	PBS670101PUB OFFICIALS LIAB	465	-	-	-	-	-	-	-	-	-	-
1510	PBS670801COMPONENTS/PARTS	7,840	7,840	7,918	7,998	8,078	8,158	8,240	8,322	8,406	8,490	8,574
1511	PBS670801OTHER SUPPLIES	25,000	25,000	25,250	25,503	25,758	26,015	26,275	26,538	26,803	27,071	27,342
1512	PBS670801SAFETY SHOES	160	160	162	163	165	166	168	170	172	173	175
1513	PBS670801COMPUTER MAINT	36,288	36,288	36,651	37,017	37,388	37,761	38,139	38,520	38,906	39,295	39,688
1514	PBS670801MEMBERSHIPS/DUES	225	225	227	230	232	234	236	239	241	244	246
1515	PBS670801SCHOOLS	4,000	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375
1516	PBS670801INVESTIGATIVE TRIPS	3,000	3,000	3,030	3,060	3,091	3,122	3,153	3,185	3,216	3,249	3,281
1517	PBS670901COMPONENTS/PARTS	200	15,720	15,877	16,036	16,196	16,358	16,522	16,687	16,854	17,023	17,193
1518	PBS670901RADIO REP & MAINT	15,750	200	202	204	206	208	210	212	214	217	219

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### Schedule 7 – Cash Out

#### Projection of Cash Outflows

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER</b>											
<b>TREATMENT</b>											
<b>OPERATIONS</b>											
1519 PBS670901 OTHER SUPPLIES	25,100	25,100	25,351	25,605	25,861	26,119	26,380	26,644	26,911	27,180	27,452
1520 PBS670901 ELECTRICAL SUPPLIES	200	200	202	204	206	208	210	212	214	217	219
1521 PBS670901 TOOLS/EQUIP < \$5000	100	100	101	102	103	104	105	106	107	108	109
1522 PBS670901 COMPUTER MAINT	28,000	28,000	28,280	28,563	28,848	29,137	29,428	29,723	30,020	30,320	30,623
1523 PBS670901 MEMBERSHIPS/DUES	100	100	101	102	103	104	105	106	107	108	109
1524 PBS670901 SCHOOLS	3,900	3,900	3,939	3,978	4,018	4,058	4,099	4,140	4,181	4,223	4,265
1525 PBS670601 OTHER PROF SERV	71,555	55,000	55,550	56,106	56,667	57,233	57,806	58,384	58,967	59,557	60,153
1526 PBS670601 OTHER EQUIP RENT	200	200	202	204	206	208	210	212	214	217	219
1527 PBS670601 COMPONENTS/PARTS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1528 PBS670601 EQUIP REP & MAINT	200	200	202	204	206	208	210	212	214	217	219
1529 PBS670601 OFFICE SUPPLIES	400	400	404	408	412	416	420	425	429	433	437
1530 PBS670601 BOOKS & MANUALS	500	500	505	510	515	520	526	531	536	541	547
1531 PBS670601 CONFERENCES	1,200	1,200	1,212	1,224	1,236	1,249	1,261	1,274	1,287	1,299	1,312
1532 PBS670601 MEMBERSHIPS/DUES	500	500	505	510	515	520	526	531	536	541	547
1533 PBS670601 EMP PROCEEDINGS	95	-	-	-	-	-	-	-	-	-	-
1534 PBS670602 OTHER PROF SERV	-	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375
1535 PBS670602 COSTS/FEES/PERMITS	4,000	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375
1536 PBS670602 OTHER SERVICES	9,997	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1537 PBS670602 COMPONENTS/PARTS	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
1538 PBS670602 EQUIP REP & MAINT	9,360	7,000	7,070	7,141	7,212	7,284	7,357	7,431	7,505	7,580	7,656
1539 PBS670602 OTHER CHEMICALS	16,000	16,000	16,640	17,306	17,998	18,718	19,466	20,245	21,055	21,897	22,773
1540 PBS670602 GASOLINE	1,546	1,663	1,730	1,799	1,871	1,945	2,023	2,104	2,188	2,276	2,367
1541 PBS670602 OFFICE SUPPLIES	400	400	404	408	412	416	420	425	429	433	437
1542 PBS670602 SAFETY SHOES	250	250	253	255	258	260	263	265	268	271	273
1543 PBS670602 LABORATORY SUP	9,000	9,000	9,090	9,181	9,273	9,365	9,459	9,554	9,649	9,746	9,843
1544 PBS670602 MEMBERSHIPS/DUES	200	200	202	204	206	208	210	212	214	217	219
1545 PBS670602 CERTIFICATION TRAIN	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
1546 PBS670602 SCHOOLS	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1547 PBS670602 RETIREE HEALTH BENE	1,600	2,400	2,424	2,448	2,473	2,497	2,522	2,548	2,573	2,599	2,625
1548 PBS670602 SERVCHG-FLEET O&M	660	13,200	13,620	13,939	14,310	14,706	15,078	15,498	15,907	16,306	16,741
1549 PBS670602 EMP PROCEEDINGS	282	-	-	-	-	-	-	-	-	-	-
1550 PBS670602 AUTO LIABILITY	164	-	-	-	-	-	-	-	-	-	-
1551 PBS670605 OTHER SERVICES	27,223	20,000	20,200	20,402	20,606	20,812	21,020	21,230	21,443	21,657	21,874
1552 PBS670605 OTHER EQUIP RENT	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1553 PBS670605 COMPONENTS/PARTS	7,000	7,000	7,070	7,141	7,212	7,284	7,357	7,431	7,505	7,580	7,656
1554 PBS670605 EQUIP REP & MAINT	16,000	16,000	16,160	16,322	16,485	16,650	16,816	16,984	17,154	17,326	17,499
1555 PBS670605 OTHER CHEMICALS	12,000	12,000	12,480	12,979	13,498	14,038	14,600	15,184	15,791	16,423	17,080
1556 PBS670605 GASOLINE	1,901	2,965	3,084	3,207	3,335	3,469	3,607	3,752	3,902	4,058	4,220
1557 PBS670605 OFFICE SUPPLIES	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1558 PBS670605 OTHER SUPPLIES	6,000	6,000	6,060	6,121	6,182	6,244	6,306	6,369	6,433	6,497	6,562
1559 PBS670605 UNIFORMS	1,400	1,400	1,414	1,428	1,442	1,457	1,471	1,486	1,501	1,516	1,531
1560 PBS670605 LABORATORY SUP	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
1561 PBS670605 BOOKS & MANUALS	500	500	505	510	515	520	526	531	536	541	547
1562 PBS670605 DATA PROC SUPPLIES	1,000	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1563 PBS670605 OFFICE EQUIP < \$5000	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1564 PBS670605 CONFERENCES	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1565 PBS670605 MEMBERSHIPS/DUES	200	200	202	204	206	208	210	212	214	217	219
1566 PBS670605 SCHOOLS	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187

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### Schedule 7 – Cash Out

#### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	<b>FUND 450 WATER &amp; SEWER</b>											
	<b>TREATMENT</b>											
	<b>OPERATIONS</b>											
1567	PBS670605SERVCHG-FLEET REPLACEMENT	2,520	-	-	-	-	-	-	-	-	-	-
1568	PBS670605SERVCHG-FLEET O&M	600	1,200	1,238	1,267	1,301	1,337	1,371	1,409	1,446	1,482	1,522
1569	PBS670605EMP PROCEEDINGS	282	-	-	-	-	-	-	-	-	-	-
1570	PBS670605AUTO LIABILITY	150	-	-	-	-	-	-	-	-	-	-
1571	PBS670301OTHER EQUIP RENT	24	24	24	24	25	25	25	25	26	26	26
1572	PBS670301PERIODICALS & MAG	50	50	51	51	52	52	53	53	54	54	55
1573	PBS670301CONFERENCES	2,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1574	PBS670301MEMBERSHIPS/DUES	270	270	273	275	278	281	284	287	289	292	295
1575	PBS670301CERTIFICATION TRAIN	600	600	606	612	618	624	631	637	643	650	656
1576	PBS670301RETIREE HEALTH BENE	4,800	4,800	4,848	4,896	4,945	4,995	5,045	5,095	5,146	5,198	5,250
1577	PBS670301EMP PROCEEDINGS	95	-	-	-	-	-	-	-	-	-	-
1578	<b>SUBTOTAL</b>	<b>\$ 10,383,262</b>	<b>\$ 8,313,421</b>	<b>\$ 8,586,917</b>	<b>\$ 8,870,195</b>	<b>\$ 9,164,406</b>	<b>\$ 9,469,836</b>	<b>\$ 9,786,685</b>	<b>\$ 10,115,758</b>	<b>\$ 10,457,246</b>	<b>\$ 10,811,641</b>	<b>\$ 11,179,684</b>
1579	Operations Execution Percentage	81%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
1580	<b>SUBTOTAL AT EXECUTION PERCENTAGE</b>	<b>\$ 8,410,442</b>	<b>\$ 7,897,750</b>	<b>\$ 8,157,571</b>	<b>\$ 8,426,685</b>	<b>\$ 8,706,185</b>	<b>\$ 8,996,344</b>	<b>\$ 9,297,350</b>	<b>\$ 9,609,970</b>	<b>\$ 9,934,384</b>	<b>\$ 10,271,059</b>	<b>\$ 10,620,700</b>
	<b>CAPITAL OUTLAY</b>											
1582	PBS670101OTHER EQUIPMENT	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1583	PBS670304OTHER EQUIPMENT	242,953	50,000	51,250	52,531	53,845	55,191	56,570	57,985	59,434	60,920	62,443
1584	PBS670302OTHER EQUIPMENT	200,000	200,000	205,000	210,125	215,378	220,763	226,282	231,939	237,737	243,681	249,773
1585	PBS670302VEHICLES	-	146,900	149,838	152,835	155,891	159,009	162,189	165,433	168,742	172,117	175,559
1586	<b>SUBTOTAL</b>	<b>\$ 592,953</b>	<b>\$ 396,900</b>	<b>\$ 406,088</b>	<b>\$ 415,491</b>	<b>\$ 425,114</b>	<b>\$ 434,963</b>	<b>\$ 445,042</b>	<b>\$ 455,357</b>	<b>\$ 465,913</b>	<b>\$ 476,717</b>	<b>\$ 487,775</b>
1581	<b>SUBTOTAL-TREATMENT</b>	<b>\$ 13,693,747</b>	<b>\$ 13,123,649</b>	<b>\$ 13,585,719</b>	<b>\$ 14,024,119</b>	<b>\$ 14,479,852</b>	<b>\$ 14,953,558</b>	<b>\$ 15,445,816</b>	<b>\$ 15,957,806</b>	<b>\$ 16,490,152</b>	<b>\$ 17,043,791</b>	<b>\$ 17,619,929</b>
	<b>UTILITIES ENGINEERING</b>											
	<b>PERSONAL SERVICES</b>											
1589	PBS060101PERMANENT SALARIES	\$ 1,366,834	\$ 325,993	\$ 334,143	\$ 342,496	\$ 351,059	\$ 359,835	\$ 368,831	\$ 378,052	\$ 387,503	\$ 397,191	\$ 407,121
1590	PBS060101SIICK CONV TO CASH	3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
1591	PBS060101VAC MGMT CONV	5,000	5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244
1592	PBS060301PENSION - GENERAL EMP	-	193,503	197,373	201,321	205,347	209,454	213,643	217,916	222,274	226,720	231,254
1593	PBS060401WELLNESS INCENTIVES	-	500	510	520	531	541	552	563	574	586	598
1594	PBS060301SUPPLEMENTAL FICA	-	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793	1,828
1595	PBS060301WELLNESS INCENTIVES	-	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
1596	PBS060201PERMANENT SALARIES	-	963,940	988,039	1,012,739	1,038,058	1,064,009	1,090,610	1,117,875	1,145,822	1,174,467	1,203,829
1597	PBS060201LONGEVITY PAY	-	17,948	18,397	18,857	19,328	19,811	20,307	20,814	21,335	21,868	22,415
1598	PBS060201CAR ALLOWANCES	-	3,000	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585
1599	PBS060201EXPENSE ALLOWANCES	-	7,200	7,344	7,491	7,641	7,794	7,949	8,108	8,271	8,436	8,605
1600	PBS060301PERMANENT SALARIES	-	977,286	1,001,718	1,026,761	1,052,430	1,078,741	1,105,709	1,133,352	1,161,686	1,190,728	1,220,496
1601	PBS060301LONGEVITY PAY	-	22,494	23,056	23,633	24,224	24,829	25,450	26,086	26,738	27,407	28,092
1602	PBS060301CAR ALLOWANCES	-	3,000	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585
1603	PBS060301EXPENSE ALLOWANCES	-	5,280	5,386	5,493	5,603	5,715	5,830	5,946	6,065	6,186	6,310
1604	PBS060301OVERTIME 1.5X PAY	-	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902
1605	PBS060401PERMANENT SALARIES	-	75,964	77,863	79,810	81,805	83,850	85,946	88,095	90,297	92,555	94,869
1606	PBS060401LONGEVITY PAY	-	1,032	1,058	1,084	1,111	1,139	1,168	1,197	1,227	1,257	1,289
1607	PBS060401EXPENSE ALLOWANCES	-	960	979	999	1,019	1,039	1,060	1,081	1,103	1,125	1,147
1608	PBS060201PENSION - GENERAL EMP	-	204,431	208,520	212,690	216,944	221,283	225,708	230,223	234,827	239,523	244,314
1609	PBS060201SOC SEC/MEDICARE	-	75,894	77,412	78,960	80,539	82,150	83,793	85,469	87,178	88,922	90,700
1610	PBS060201HEALTH INSURANCE	-	78,157	79,720	81,315	82,941	84,600	86,292	88,017	89,778	91,573	93,405

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# WATER AND SEWER ENTERPRISE FUND

## APPENDIX A

### Schedule 7 – Cash Out

#### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER UTILITIES ENGINEERING</b>												
1611	PBS060301PENSION - DEF CONT	-	17,769	18,124	18,487	18,857	19,234	19,618	20,011	20,411	20,819	21,236
1612	PBS060301SOC SEC/MEDICARE	-	77,115	78,657	80,230	81,835	83,472	85,141	86,844	88,581	90,353	92,160
1613	PBS060301HEALTH INSURANCE	-	117,922	120,280	122,686	125,140	127,643	130,195	132,799	135,455	138,164	140,928
1614	PBS060401PENSION - GENERAL EMP	-	17,686	18,040	18,401	18,769	19,144	19,527	19,917	20,316	20,722	21,136
1615	PBS060401SOC SEC/MEDICARE	-	5,963	6,082	6,204	6,328	6,455	6,584	6,715	6,850	6,987	7,126
1616	PBS060401HEALTH INSURANCE	-	9,678	9,872	10,069	10,270	10,476	10,685	10,899	11,117	11,339	11,566
1617	PBS060201WELLNESS INCENTIVES	-	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
1618	PBS060201SUPPLEMENTAL FICA	-	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793	1,828
1619	PBS060201OVERTIME 1.5X PAY	-	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902
1620	PBS060101LONGEVITY PAY	20,855	4,575	4,689	4,807	4,927	5,050	5,176	5,306	5,438	5,574	5,714
1621	PBS060101CAR ALLOWANCES	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
1622	PBS060101EXPENSE ALLOWANCES	12,480	3,840	3,840	3,840	3,840	3,840	3,840	3,840	3,840	3,840	3,840
1623	PBS060101CELLPHONE ALLOWANCE	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
1624	PBS060101OVERTIME 1.5X PAY	75,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
1625	PBS060101MILEAGE REIMBURSE	1,600	-	-	-	-	-	-	-	-	-	-
1626	PBS060101WELLNESS INCENTIVES	2,000	500	500	500	500	500	500	500	500	500	500
1627	PBS060101PENSION - GENERAL EMP	257,359	56,423	59,244	62,206	65,317	68,583	72,012	75,612	79,393	83,362	87,531
1628	PBS060101SOC SEC/MEDICARE	112,047	25,739	26,382	27,042	27,718	28,411	29,121	29,849	30,596	31,360	32,144
1629	PBS060101SUPPLEMENTAL FICA	5,738	3,060	3,137	3,215	3,295	3,378	3,462	3,549	3,637	3,728	3,822
1630	PBS060101HEALTH INSURANCE	134,297	36,866	39,815	43,001	46,441	50,156	54,168	58,502	63,182	68,236	73,695
1631	PBS060101PENSION - DEF CONT	-	15,187	15,567	15,956	16,355	16,764	17,183	17,612	18,053	18,504	18,966
1632	PBS060101WORKERS' COMP	16,021	-	-	-	-	-	-	-	-	-	-
1633	<b>SUBTOTAL</b>	\$ 2,022,231	\$ 3,415,965	\$ 3,500,028	\$ 3,586,339	\$ 3,674,970	\$ 3,765,993	\$ 3,859,486	\$ 3,955,529	\$ 4,054,207	\$ 4,155,606	\$ 4,259,819
1634	Personal Services Execution Percentage	94%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
1635	<b>SUBTOTAL AT EXECUTION PERCENTAGE</b>	\$ 1,900,897	\$ 3,245,167	\$ 3,325,027	\$ 3,407,023	\$ 3,491,221	\$ 3,577,693	\$ 3,666,512	\$ 3,757,753	\$ 3,851,497	\$ 3,947,826	\$ 4,046,828
1636	<b>OPERATIONS</b>											
1637	PBS060301COSTS/FEES/PERMITS	\$ -	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
1638	PBS060301EQUIP REP & MAINT	-	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
1639	PBS060301ELECTRICITY	-	600	612	624	637	649	662	676	689	703	717
1640	PBS060301BOOKS & MANUALS	-	100	102	104	106	108	110	113	115	117	120
1641	PBS060301OFFICE EQUIP < \$5000	-	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
1642	PBS060301OFFICE SUPPLIES	-	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
1643	PBS060301SAFETY SHOES	-	250	255	260	265	271	276	282	287	293	299
1644	PBS060301TOOLS/EQUIP < \$5000	-	250	255	260	265	271	276	282	287	293	299
1645	PBS060301UNIFORMS	-	750	765	780	796	812	828	845	862	879	896
1646	PBS060301OTHER SUPPLIES	-	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
1647	PBS060401EQUIP REP & MAINT	-	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
1648	PBS060401BOOKS & MANUALS	-	100	102	104	106	108	110	113	115	117	120
1649	PBS060401OFFICE EQUIP < \$5000	-	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
1650	PBS060401OFFICE SUPPLIES	-	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
1651	PBS060401SAFETY SHOES	-	100	102	104	106	108	110	113	115	117	120
1652	PBS060401TOOLS/EQUIP < \$5000	-	7,050	7,191	7,335	7,482	7,631	7,784	7,939	8,098	8,260	8,425
1653	PBS060401UNIFORMS	-	100	102	104	106	108	110	113	115	117	120
1654	PBS060401OTHER SUPPLIES	-	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
1655	PBS060201COSTS/FEES/PERMITS	-	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
1656	PBS060201EQUIP REP & MAINT	-	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951
1657	PBS060201BOOKS & MANUALS	-	100	102	104	106	108	110	113	115	117	120

**BURTON & ASSOCIATES**

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**City of Fort Lauderdale**

Final Report

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 7 – Cash Out

### Projection of Cash Outflows

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	<b>FUND 450 WATER &amp; SEWER</b>											
	<b>UTILITIES ENGINEERING</b>											
	<b>OPERATIONS</b>											
1658	PBS060201OFFICE EQUIP < \$5000	-	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
1659	PBS060201OFFICE SUPPLIES	-	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
1660	PBS060201SAFETY SHOES	-	250	255	260	265	271	276	282	287	293	299
1661	PBS060201TOOLS/EQUIP < \$5000	-	250	255	260	265	271	276	282	287	293	299
1662	PBS060201UNIFORMS	-	750	765	780	796	812	828	845	862	879	896
1663	PBS060201OTHER SUPPLIES	-	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195
1664	PBS060101OTHER PROF SERV	306,678	400,000	404,000	408,040	412,120	416,242	420,404	424,608	428,854	433,143	437,474
1665	PBS060101COSTS/FEES/PERMITS	200	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
1666	PBS060101OTHER SERVICES	-	50,000	50,500	51,005	51,515	52,030	52,551	53,076	53,607	54,143	54,684
1667	PBS060101OFFICE EQUIP RENT	353	2,500	2,525	2,550	2,576	2,602	2,628	2,654	2,680	2,707	2,734
1668	PBS060101OTHER EQUIP RENT	150	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1669	PBS060101OTHER FACIL RENT	1,000	2,000	2,020	2,040	2,061	2,081	2,102	2,123	2,144	2,166	2,187
1670	PBS060101EQUIP REP & MAINT	756,401	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937
1671	PBS060101IMP REP & MAINT	1,523,727	225,000	227,250	229,523	231,818	234,136	236,477	238,842	241,230	243,643	246,079
1672	PBS060101DUPL PAPER/SUPPLIES	3,000	-	-	-	-	-	-	-	-	-	-
1673	PBS060101PHOTOGRAPHY	500	-	-	-	-	-	-	-	-	-	-
1674	PBS060101ELECTRICITY	-	600	624	649	675	702	730	759	790	821	854
1675	PBS060101POSTAGE	3,000	2,750	2,778	2,805	2,833	2,862	2,890	2,919	2,948	2,978	3,008
1676	PBS060101TELEPHONE/CABLE TV	20,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
1677	PBS060101GASOLINE	9,447	12,821	13,334	13,867	14,422	14,999	15,599	16,223	16,872	17,546	18,248
1678	PBS060101BOOKS & MANUALS	1,000	500	505	510	515	520	526	531	536	541	547
1679	PBS060101DATA PROC SUPPLIES	-	90,000	90,900	91,809	92,727	93,654	94,591	95,537	96,492	97,457	98,432
1680	PBS060101OFFICE EQUIP < \$5000	1,000	90,000	90,900	91,809	92,727	93,654	94,591	95,537	96,492	97,457	98,432
1681	PBS060101OFFICE SUPPLIES	1,700	18,000	18,180	18,362	18,545	18,731	18,918	19,107	19,298	19,491	19,686
1682	PBS060101PERIODICALS & MAG	500	-	-	-	-	-	-	-	-	-	-
1683	PBS060101SAFETY SHOES	800	-	-	-	-	-	-	-	-	-	-
1684	PBS060101TOOLS/EQUIP < \$5000	800	-	-	-	-	-	-	-	-	-	-
1685	PBS060101UNIFORMS	1,800	-	-	-	-	-	-	-	-	-	-
1686	PBS060101OTHER SUPPLIES	-	1,000	1,010	1,020	1,030	1,041	1,051	1,062	1,072	1,083	1,094
1687	PBS060101CERTIFICATION TRAIN	5,000	5,000	5,050	5,101	5,152	5,203	5,255	5,308	5,361	5,414	5,468
1688	PBS060101CONFERENCES	10,500	10,500	10,605	10,711	10,818	10,926	11,036	11,146	11,257	11,370	11,484
1689	PBS060101MEMBERSHIPS/DUES	1,500	1,500	1,515	1,530	1,545	1,561	1,577	1,592	1,608	1,624	1,641
1690	PBS060101SCHOOLS	5,000	9,285	9,378	9,472	9,566	9,662	9,759	9,856	9,955	10,054	10,155
1691	PBS060101RETIREE HEALTH BENE	19,800	12,000	12,120	12,241	12,364	12,487	12,612	12,738	12,866	12,994	13,124
1692	PBS060101OTHER CONTRIBUTIONS	1,000	-	-	-	-	-	-	-	-	-	-
1693	PBS060101SERVCHG-ENGINEER	4,285	-	-	-	-	-	-	-	-	-	-
1694	PBS060101SERVCHG-PRINT SHOP	1,162	1,162	1,199	1,227	1,260	1,295	1,327	1,364	1,400	1,435	1,474
1695	PBS060101SERVCHG-FLEET REPLACEMENT	16,560	-	-	-	-	-	-	-	-	-	-
1696	PBS060101SERVCHG-FLEET O&M	4,320	8,640	8,915	9,124	9,367	9,626	9,870	10,144	10,412	10,673	10,958
1697	PBS060101AUTO LIABILITY	897	-	-	-	-	-	-	-	-	-	-
1698	PBS060101EMP PROCEEDINGS	1,783	-	-	-	-	-	-	-	-	-	-
1699	PBS060101PUB OFFICIALS LIAB	929	-	-	-	-	-	-	-	-	-	-
1700	<b>SUBTOTAL</b>	\$ 2,704,793	\$ 1,055,908	\$ 1,067,950	\$ 1,080,068	\$ 1,092,378	\$ 1,104,862	\$ 1,117,486	\$ 1,130,307	\$ 1,143,285	\$ 1,156,421	\$ 1,169,753
1701	<b>Operations Execution Percentage</b>	81%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
1702	<b>SUBTOTAL AT EXECUTION PERCENTAGE</b>	\$ 2,190,882	\$ 1,003,113	\$ 1,014,552	\$ 1,026,064	\$ 1,037,759	\$ 1,049,619	\$ 1,061,612	\$ 1,073,792	\$ 1,086,120	\$ 1,098,600	\$ 1,111,265
1703	<b>SUBTOTAL-UTILITIES ENGINEERING</b>	\$ 4,091,779	\$ 4,248,279	\$ 4,339,579	\$ 4,433,087	\$ 4,528,980	\$ 4,627,312	\$ 4,728,124	\$ 4,831,545	\$ 4,937,617	\$ 5,046,425	\$ 5,158,093

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**City of Fort Lauderdale**

*Final Report*

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 7 – Cash Out

### Projection of Cash Outflows

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>FUND 450 WATER &amp; SEWER</b>											
1704 REVENUE BONDS (OTHER EXPENSESE)	\$ -	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
1705 REV2006.450 OTHER DEBT COSTS	\$ -	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
1706 REV2008.450 OTHER DEBT COSTS	\$ -	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
1707 REV2010.450 OTHER DEBT COSTS	\$ -	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
1708 REV2012.450 OTHER DEBT COSTS	\$ -	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
1709 <b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 4,080</b>	<b>\$ 4,162</b>	<b>\$ 4,245</b>	<b>\$ 4,330</b>	<b>\$ 4,416</b>	<b>\$ 4,505</b>	<b>\$ 4,595</b>	<b>\$ 4,687</b>	<b>\$ 4,780</b>
1710 Operations Execution Percentage	81%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
1711 <b>SUBTOTAL AT EXECUTION PERCENTAGE</b>	<b>\$ -</b>	<b>\$ 3,800</b>	<b>\$ 3,876</b>	<b>\$ 3,954</b>	<b>\$ 4,033</b>	<b>\$ 4,113</b>	<b>\$ 4,196</b>	<b>\$ 4,279</b>	<b>\$ 4,365</b>	<b>\$ 4,452</b>	<b>\$ 4,541</b>
1712 <b>SUBTOTAL-REVENUE BONDS (OTHER EXPENSESE)</b>	<b>\$ -</b>	<b>\$ 3,800</b>	<b>\$ 3,876</b>	<b>\$ 3,954</b>	<b>\$ 4,033</b>	<b>\$ 4,113</b>	<b>\$ 4,196</b>	<b>\$ 4,279</b>	<b>\$ 4,365</b>	<b>\$ 4,452</b>	<b>\$ 4,541</b>
<b>SPECIAL ITEMS</b>											
1713 FD450.010 OTHER SERVICES	\$ -	\$ 144,422	\$ 147,310	\$ 150,257	\$ 153,262	\$ 156,327	\$ 159,454	\$ 162,643	\$ 165,895	\$ 169,213	\$ 172,598
1714 ROI ADMIN	\$ 14,806,042	\$ 14,806,042	\$ 14,801,888	\$ 14,526,999	\$ 14,370,842	\$ 14,367,979	\$ 14,516,647	\$ 14,814,100	\$ 15,265,778	\$ 15,862,523	\$ 16,612,384
1715 <b>SUBTOTAL-SPECIAL ITEMS</b>	<b>\$ 14,806,042</b>	<b>\$ 14,950,464</b>	<b>\$ 14,949,198</b>	<b>\$ 14,677,256</b>	<b>\$ 14,524,104</b>	<b>\$ 14,524,306</b>	<b>\$ 14,676,101</b>	<b>\$ 14,976,742</b>	<b>\$ 15,431,673</b>	<b>\$ 16,031,736</b>	<b>\$ 16,784,981</b>
<b>TRANSFERS</b>											
1717 TR TO SPECIAL OBLIGATION BONDS	\$ 2,469,125	\$ 2,211,552	\$ 2,211,461	\$ 2,211,367	\$ 2,211,471	\$ 2,211,229	\$ 2,221,765	\$ 2,254,770	\$ 2,364,739	\$ 2,364,909	\$ -
1718 CIP Transfer	\$ 8,580,000	\$ -	\$ 1,000,000	\$ 6,000,000	\$ 10,000,000	\$ 19,000,000	\$ 20,000,000	\$ 20,000,000	\$ 22,000,000	\$ 26,000,000	\$ 32,000,000
1719 <b>SUBTOTAL-TRANSFERS</b>	<b>\$ 11,049,125</b>	<b>\$ 2,211,552</b>	<b>\$ 3,211,461</b>	<b>\$ 8,211,367</b>	<b>\$ 12,211,471</b>	<b>\$ 21,211,229</b>	<b>\$ 22,221,765</b>	<b>\$ 22,254,770</b>	<b>\$ 24,364,739</b>	<b>\$ 28,364,909</b>	<b>\$ 32,000,000</b>
<b>Existing Debt Service</b>											
1718 Series 2006 BOND PREM/DISC AMORT	\$ -	\$ (50,567)	\$ (50,567)	\$ (50,567)	\$ (50,567)	\$ (50,567)	\$ (50,567)	\$ (50,567)	\$ (50,567)	\$ (50,567)	\$ (50,567)
1719 Series 2008 BOND PREM/DISC AMORT	\$ -	\$ (56,149)	\$ (56,149)	\$ (56,149)	\$ (56,149)	\$ (56,149)	\$ (56,149)	\$ (56,149)	\$ (56,149)	\$ (56,149)	\$ (56,149)
1720 Series 2010 BOND PREM/DISC AMORT	\$ -	\$ (128,629)	\$ (128,629)	\$ (128,629)	\$ (128,629)	\$ (128,629)	\$ (128,629)	\$ (128,629)	\$ (128,629)	\$ (128,629)	\$ (128,629)
1720 Series 2012 BOND PREM/DISC AMORT	\$ -	\$ 641,911	\$ 641,911	\$ 641,911	\$ 641,911	\$ 641,911	\$ 641,911	\$ 641,911	\$ 641,911	\$ 641,911	\$ 641,911
1721 Series 2003	\$ 1,173,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1722 Series 2006	\$ 5,876,413	\$ 5,879,396	\$ 5,901,213	\$ 5,918,213	\$ 5,910,963	\$ 5,903,044	\$ 5,889,166	\$ 5,875,900	\$ 5,842,525	\$ 5,824,900	\$ 5,821,525
1723 Series 2008	\$ 10,102,119	\$ 10,090,285	\$ 10,100,456	\$ 10,101,356	\$ 10,101,156	\$ 10,099,856	\$ 10,100,619	\$ 10,101,175	\$ 10,101,675	\$ 10,100,841	\$ 10,103,806
1724 Series 2010	\$ 5,194,388	\$ 5,190,701	\$ 5,194,513	\$ 5,192,138	\$ 5,193,038	\$ 5,196,538	\$ 5,191,738	\$ 5,193,638	\$ 5,196,938	\$ 5,191,438	\$ 5,192,238
1725 Series 2012	\$ 3,669,378	\$ 4,765,755	\$ 4,774,085	\$ 4,771,221	\$ 4,775,446	\$ 4,785,398	\$ 4,790,648	\$ 4,793,631	\$ 4,796,901	\$ 4,804,013	\$ 4,806,710
1726 SRF 1	\$ 482,349	\$ 468,899	\$ 481,187	\$ 480,581	\$ 479,957	\$ 479,314	\$ 478,653	\$ 477,972	\$ 477,272	\$ 476,551	\$ 475,809
1727 SRF 2	\$ 1,111,422	\$ 1,081,181	\$ 1,108,559	\$ 1,107,067	\$ 1,105,534	\$ 1,103,960	\$ 1,102,342	\$ 1,100,679	\$ 1,098,970	\$ 1,097,214	\$ 1,095,409
1728 SRF 3	\$ 1,070,863	\$ 1,039,403	\$ 1,067,678	\$ 1,066,033	\$ 1,064,351	\$ 1,062,633	\$ 1,060,877	\$ 1,059,083	\$ 1,057,249	\$ 1,055,375	\$ 1,053,460
1729 SRF 4	\$ 2,140,943	\$ 2,268,177	\$ 1,988,816	\$ 1,994,934	\$ 2,001,194	\$ 2,007,597	\$ 2,014,149	\$ 2,020,851	\$ 2,027,708	\$ 2,034,723	\$ 2,041,900
1730 SRF 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1731 <b>Total Existing Debt Service</b>	<b>\$ 30,821,220</b>	<b>\$ 31,190,363</b>	<b>\$ 31,023,073</b>	<b>\$ 31,038,109</b>	<b>\$ 31,038,204</b>	<b>\$ 31,044,906</b>	<b>\$ 31,034,756</b>	<b>\$ 31,029,495</b>	<b>\$ 31,005,803</b>	<b>\$ 30,991,620</b>	<b>\$ 30,997,422</b>

# WATER AND SEWER ENTERPRISE FUND

## APPENDIX A

### Schedule 7 – Cash Out

#### Projection of Cash Outflows

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
<b>FUND 450 WATER &amp; SEWER</b>												
<b>Totals by Category (Unexecuted)</b>												
1732												
1733	Personnel Services	\$ 24,367,560	\$ 26,224,406	\$ 27,005,683	\$ 27,844,117	\$ 28,716,785	\$ 29,625,498	\$ 30,572,180	\$ 31,558,880	\$ 32,587,781	\$ 33,661,207	\$ 34,781,636
1734	Operating	\$ 31,926,671	\$ 28,144,440	\$ 28,851,841	\$ 29,506,699	\$ 30,210,301	\$ 30,944,956	\$ 31,679,021	\$ 32,460,357	\$ 33,251,299	\$ 34,052,439	\$ 34,895,302
1735	Capital Outlay	\$ 778,561	\$ 1,833,389	\$ 1,873,325	\$ 1,914,141	\$ 1,955,857	\$ 1,998,493	\$ 2,042,070	\$ 2,086,609	\$ 2,132,131	\$ 2,178,658	\$ 2,226,213
1736	Transfers	\$ 11,049,125	\$ 2,211,552	\$ 3,211,461	\$ 8,211,367	\$ 12,211,471	\$ 21,211,229	\$ 22,221,765	\$ 22,254,770	\$ 24,364,739	\$ 28,364,909	\$ 32,000,000
1737	Special Items	\$ 14,806,042	\$ 14,950,464	\$ 14,949,198	\$ 14,677,256	\$ 14,524,104	\$ 14,524,306	\$ 14,676,101	\$ 14,976,742	\$ 15,431,673	\$ 16,031,736	\$ 16,784,981
1738	Debt Service	\$ 30,821,220	\$ 31,190,363	\$ 31,023,073	\$ 31,038,109	\$ 31,038,204	\$ 31,044,906	\$ 31,034,756	\$ 31,029,495	\$ 31,005,803	\$ 30,991,620	\$ 30,997,422
1739	<b>Execution Percentage</b>											
1740	Personnel Services	94%	95%	95%	95%	95%	95%	95%	95%	95%	95%	
1741	Operating	81%	95%	95%	95%	95%	95%	95%	95%	95%	95%	
1742	Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
1743	Transfers	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
1744	Special Items	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
1745	Debt Service	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
1746	<b>Totals by Category (at executed percentage)</b>											
1747	Personnel Services	\$ 22,905,506	\$ 24,913,186	\$ 25,655,399	\$ 26,451,911	\$ 27,280,946	\$ 28,144,223	\$ 29,043,571	\$ 29,980,936	\$ 30,958,392	\$ 31,978,146	\$ 33,042,554
1748	Operating	\$ 25,860,603	\$ 26,737,218	\$ 27,409,249	\$ 28,031,364	\$ 28,699,786	\$ 29,397,708	\$ 30,095,070	\$ 30,837,339	\$ 31,588,734	\$ 32,349,817	\$ 33,150,537
1749	Capital Outlay	\$ 778,561	\$ 1,833,389	\$ 1,873,325	\$ 1,914,141	\$ 1,955,857	\$ 1,998,493	\$ 2,042,070	\$ 2,086,609	\$ 2,132,131	\$ 2,178,658	\$ 2,226,213
1750	Transfers	\$ 11,049,125	\$ 2,211,552	\$ 3,211,461	\$ 8,211,367	\$ 12,211,471	\$ 21,211,229	\$ 22,221,765	\$ 22,254,770	\$ 24,364,739	\$ 28,364,909	\$ 32,000,000
1751	Special Items	\$ 14,806,042	\$ 14,950,464	\$ 14,949,198	\$ 14,677,256	\$ 14,524,104	\$ 14,524,306	\$ 14,676,101	\$ 14,976,742	\$ 15,431,673	\$ 16,031,736	\$ 16,784,981
1752	Debt Service	\$ 30,821,220	\$ 31,190,363	\$ 31,023,073	\$ 31,038,109	\$ 31,038,204	\$ 31,044,906	\$ 31,034,756	\$ 31,029,495	\$ 31,005,803	\$ 30,991,620	\$ 30,997,422
1753	<b>TOTAL CASH OUTFLOWS</b>	<b>\$ 106,221,057</b>	<b>\$ 101,836,172</b>	<b>\$ 104,121,704</b>	<b>\$ 110,324,146</b>	<b>\$ 115,710,369</b>	<b>\$ 126,320,866</b>	<b>\$ 129,113,333</b>	<b>\$ 131,165,892</b>	<b>\$ 135,481,473</b>	<b>\$ 141,894,886</b>	<b>\$ 148,201,708</b>

# WATER AND SEWER ENTERPRISE FUND

## APPENDIX A

### Schedule 8 – Cash In

#### Projection of Cash Inflows

												Sc
	FY 2013(1)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
1 Rate Revenue Growth Assumptions												
2 Water Growth												
3 Growth in Customers	N/A	0.84%	0.90%	0.97%	0.89%	0.81%	0.73%	0.72%	0.72%	0.71%	0.71%	
4 Sewer Growth												
5 Growth in Customers	N/A	0.84%	0.90%	0.97%	0.89%	0.81%	0.73%	0.72%	0.72%	0.71%	0.71%	
6 Assumed Rate Revenue Increases												
7 Assumed Water Rate Increase	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
8 Assumed Sewer Rate Increase	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
9 Water Rate Revenue												
10 Base Facility Charges	\$ 9,542,685	\$ 10,103,486	\$ 10,704,497	\$ 11,348,736	\$ 12,021,833	\$ 12,724,622	\$ 13,457,928	\$ 14,232,753	\$ 15,051,415	\$ 15,916,362	\$ 16,830,176	
11 Usage Charges	54,075,217	56,397,156	58,858,676	61,468,128	64,140,367	66,875,020	69,671,556	72,581,259	75,608,602	78,758,233	82,034,978	
12 Total Water Rate Revenue	<b>\$ 63,617,903</b>	<b>\$ 66,500,643</b>	<b>\$ 69,563,174</b>	<b>\$ 72,816,864</b>	<b>\$ 76,162,200</b>	<b>\$ 79,599,641</b>	<b>\$ 83,129,483</b>	<b>\$ 86,814,011</b>	<b>\$ 90,660,017</b>	<b>\$ 94,674,595</b>	<b>\$ 98,865,153</b>	
13 Sewer Rate Revenue												
14 Base Facility Charges	\$ 10,853,980	\$ 11,491,859	\$ 12,175,464	\$ 12,908,229	\$ 13,673,827	\$ 14,473,210	\$ 15,307,317	\$ 16,188,651	\$ 17,119,851	\$ 18,103,699	\$ 19,143,132	
15 Usage Charges	32,561,940	34,045,924	35,621,646	37,294,836	39,014,471	40,780,645	42,593,360	44,484,334	46,456,876	48,514,430	50,660,586	
16 Total Sewer Rate Revenue	<b>\$ 43,415,920</b>	<b>\$ 45,537,782</b>	<b>\$ 47,797,110</b>	<b>\$ 50,203,065</b>	<b>\$ 52,688,298</b>	<b>\$ 55,253,855</b>	<b>\$ 57,900,677</b>	<b>\$ 60,672,985</b>	<b>\$ 63,576,727</b>	<b>\$ 66,618,129</b>	<b>\$ 69,803,718</b>	
17 Other Operating Revenues												
18 CONTRA LARGE USER FEES - CITY	\$ (16,373,510)	\$ (17,967,312)	\$ (18,766,024)	\$ (19,030,654)	\$ (19,492,348)	\$ (20,020,501)	\$ (20,385,977)	\$ (20,919,359)	\$ (21,348,474)	\$ (21,670,310)	\$ (22,099,425)	
19 CREDIT CARD DISCOUNT & FEES	(273,760)	(414,670)	(414,670)	(414,670)	(414,670)	(414,670)	(414,670)	(414,670)	(414,670)	(414,670)	(414,670)	
20 REVENUE FROM PAID WATER LIENS	12,740	11,300	11,300	11,300	11,300	11,300	11,300	11,300	11,300	11,300	11,300	
21 LABORATORY SERVICES	29,700	29,350	29,350	29,350	29,350	29,350	29,350	29,350	29,350	29,350	29,350	
22 DISHONORED CHECK FEES	33,000	32,800	32,800	32,800	32,800	32,800	32,800	32,800	32,800	32,800	32,800	
23 2011 CONNECTION FEE	500,000	-	-	-	-	-	-	-	-	-	-	
24 SERVICE CHARGE	540,000	548,000	548,000	548,000	548,000	548,000	548,000	548,000	548,000	548,000	548,000	
25 2011 10% SEWER SURCHARGE	560,000	600,000	630,000	661,500	694,575	729,304	765,769	804,057	844,260	886,473	930,797	
26 WATER SERVICE INSTALLATION FEES	600,000	385,739	385,739	385,739	385,739	385,739	385,739	385,739	385,739	385,739	385,739	
27 P/W/OTHER-INTERFUND SVC CHG	25,000	30,000	30,954	31,679	32,523	33,424	34,269	35,223	36,153	37,059	38,047	
28 PIPE CREW-INTERFUND SVC CHG	2,000,000	2,300,000	2,373,111	2,428,721	2,493,447	2,562,474	2,627,300	2,700,413	2,771,707	2,841,174	2,916,970	
29 MISCELLANEOUS INCOME	120,000	128,600	128,600	128,600	128,600	128,600	128,600	128,600	128,600	128,600	128,600	
30 REPAIRS-OUTSIDE CONTRACTORS	30,000	32,950	32,950	32,950	32,950	32,950	32,950	32,950	32,950	32,950	32,950	
31 NEW LATERALS & MISC REPAIRS	35,000	63,500	63,500	63,500	63,500	63,500	63,500	63,500	63,500	63,500	63,500	
32 PIPE YARD INVENTORY SALES	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	
33 ENGINEERING-INTERFUND SVC CHG	2,000,000	676,500	698,004	714,361	733,399	753,702	772,769	794,274	815,243	835,676	857,970	
34 WRITE OFF RECOVERIES	33,093	77,450	77,450	77,450	77,450	77,450	77,450	77,450	77,450	77,450	77,450	
35 CORAL RIDGE COUNTRY CLUB	6,494	6,494	6,494	6,494	6,494	6,494	6,494	6,494	6,494	6,494	6,494	
36 Interest Earned on Unrestricted Funds	59,946	109,681	163,462	242,261	399,368	533,435	646,639	717,574	868,066	1,055,181	1,262,696	
37 Interest Earned on Restricted Funds	63,219	126,437	189,656	252,875	379,312	505,750	632,187	632,187	632,187	632,187	632,187	
38 Total Other Operating Revenue	<b>\$ (8,799,078)</b>	<b>\$ (12,023,181)</b>	<b>\$ (12,579,324)</b>	<b>\$ (12,597,744)</b>	<b>\$ (12,658,211)</b>	<b>\$ (12,800,900)</b>	<b>\$ (12,805,531)</b>	<b>\$ (13,134,119)</b>	<b>\$ (13,279,345)</b>	<b>\$ (13,281,047)</b>	<b>\$ (13,359,245)</b>	
39 Total Revenue	<b>\$ 98,234,745</b>	<b>\$ 100,015,244</b>	<b>\$ 104,780,960</b>	<b>\$ 110,422,185</b>	<b>\$ 116,192,287</b>	<b>\$ 122,052,596</b>	<b>\$ 128,224,629</b>	<b>\$ 134,352,878</b>	<b>\$ 140,957,399</b>	<b>\$ 148,011,676</b>	<b>\$ 155,309,626</b>	

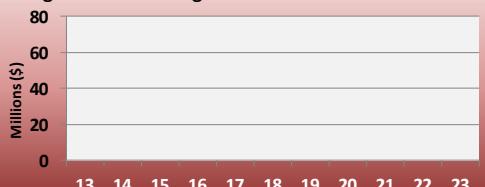
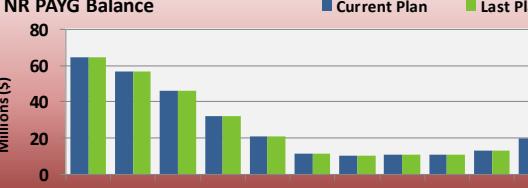
(1) 2013 revenue is based off an estimate, which includes the YTD actual results at the time of analysis

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 9 – FAMS Control Panel

### FAMS - Control Panel

FINANCIAL ANALYSIS AND MANAGEMENT SYSTEM (FAMS) SUMMARY															
SAVE	CALC		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Cumulative Change	
		Override ►	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	FY 2018	FY 2023
<b>Water Rate Increases</b>			0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	27.79%	63.16%
<i>Last Plan</i>			0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	27.79%	63.16%
		Override ►	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Sewer Rate Increases</b>			0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	27.69%	63.13%
<i>Last Plan</i>			0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	27.69%	63.13%
<b>Rate Covenant</b>			1.90	1.84	1.96	2.12	2.28	2.44	2.62	2.79	2.98	3.18	3.38	PS FY14 ► OMF FY14 ► Elasticity  GERS Scenario GERS Year	95%
<i>Last Plan</i>			1.90	1.84	1.96	2.12	2.28	2.44	2.62	2.79	2.98	3.18	3.38		95%
<b>SRF Coverage</b>			3.53	3.18	4.04	4.94	5.86	6.78	7.76	8.71	9.76	10.89	12.05		0.10
<b>CIP Execution % ►</b>			28%	97%	92%	126%	134%	156%	67%	96%	83%	97%	80%		
Water	\$18.46		\$18.46	19.39	20.36	21.39	22.46	23.59	24.76	26.02	27.32	28.69	30.12		
Sewer	\$30.95		\$30.95	32.49	34.12	35.83	37.63	39.52	41.51	43.59	45.79	48.09	50.49		
<b>Average Bill (5,000 gals.)</b>			<b>\$49.41</b>	<b>51.88</b>	<b>54.48</b>	<b>57.22</b>	<b>60.09</b>	<b>63.11</b>	<b>66.27</b>	<b>69.61</b>	<b>73.11</b>	<b>76.78</b>	<b>80.61</b>	Reserve Target	
<i>Last Plan</i>			\$49.41	51.88	54.48	57.22	60.09	63.11	66.27	69.61	73.11	76.78	80.61	17%	Mos. O&M
<b>Capital Spending</b>															
Current Plan      Last Plan															
															
<b>Long-Term Borrowing</b>															
Current Plan      Last Plan															
															
<b>NR Bond Funds</b>															
Current Plan      Last Plan															
															
<b>Operating Fund</b>															
Current Plan      Last Plan Target 2M      Target 4M															
															
<b>Revenue Vs. Expenses</b>															
Cash In      Cash Out															
															
<b>NR PAYG Balance</b>															
Current Plan      Last Plan															
															

# WATER AND SEWER ENTERPRISE FUND

## APPENDIX A

### Schedule 10 – Pro Forma

#### Forecast of Net Revenues and Debt Service Coverage

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
1	<b>TOTAL RATE REVENUE</b>												
2	WATER, IRRIGATION, AND SEWER RATE REVENUE	\$107,033,822	107,033,822	112,038,425	117,360,284	123,019,929	128,850,498	134,853,497	141,030,160	147,486,996	154,236,744	161,292,724	
3	ADDITIONAL RATE REVENUE FROM PARTIAL PY RATE INCREASE	-	-	-	-	-	-	-	-	-	-	-	
4	ADDITIONAL REVENUE FROM GROWTH	-	102,285	185,441	274,217	188,513	96,626	(1,778)	(6,097)	(10,674)	(15,520)	(20,645)	
5	WEATHER NORMALIZATION AND OTHER ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	
6	SUBTOTAL: BASE REVENUE WITH GROWTH	\$107,033,822	\$107,136,107	\$112,223,866	\$117,634,501	\$123,208,442	\$128,947,124	\$134,851,719	\$141,024,063	\$147,476,322	\$154,221,224	\$161,272,079	
7	WEIGHTED AVERAGE RATE INCREASE	0.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
8	ADDITIONAL RATE REVENUE FROM RATE INCREASE	-	5,356,805	5,611,193	5,881,725	6,160,422	6,447,356	6,742,586	7,051,203	7,373,816	7,711,061	8,063,604	
9	PRICE ELASTICITY ADJUSTMENT	-	(454,488)	(474,775)	(496,296)	(518,366)	(540,983)	(564,145)	(588,269)	(613,394)	(639,561)	(666,812)	
10	<b>TOTAL RATE REVENUE</b>	107,033,822	112,038,425	117,360,284	123,019,929	128,850,498	134,853,497	141,030,160	147,486,996	154,236,744	161,292,724	168,668,871	
11	<b>PLUS: OTHER OPERATING REVENUE</b>	7,451,267	5,714,706	5,840,274	5,944,467	6,062,149	6,187,109	6,308,312	6,442,172	6,575,568	6,708,587	6,851,990	
12	<b>EQUALS: TOTAL OPERATING REVENUE</b>	<b>\$114,485,089</b>	<b>\$117,753,131</b>	<b>\$123,200,558</b>	<b>\$128,964,396</b>	<b>\$134,912,647</b>	<b>\$141,040,605</b>	<b>\$147,338,472</b>	<b>\$153,929,168</b>	<b>\$160,812,312</b>	<b>\$168,001,311</b>	<b>\$175,520,861</b>	
13	<b>LESS: OPERATING EXPENSES</b>												
14	PERSONAL SERVICES	\$ (22,905,506)	(24,913,186)	(25,655,399)	(26,451,911)	(27,280,946)	(28,144,223)	(29,043,571)	(29,980,936)	(30,958,392)	(31,978,146)	(33,042,554)	
15	CONTRA LARGE USER FEES - CITY (1)	(16,373,510)	(17,967,312)	(18,766,024)	(19,030,654)	(19,492,348)	(20,020,501)	(20,385,977)	(20,919,359)	(21,348,474)	(21,670,310)	(22,099,425)	
16	O&M	(25,860,604)	(26,737,218)	(27,409,249)	(28,031,364)	(28,699,786)	(29,397,708)	(30,095,070)	(30,837,339)	(31,588,734)	(32,349,817)	(33,150,537)	
17	<b>EQUALS: NET OPERATING INCOME</b>	<b>\$ 49,345,470</b>	<b>\$ 48,135,415</b>	<b>\$ 51,369,886</b>	<b>\$ 55,450,467</b>	<b>\$ 59,439,567</b>	<b>\$ 63,478,173</b>	<b>\$ 67,813,855</b>	<b>\$ 72,191,534</b>	<b>\$ 76,916,712</b>	<b>\$ 82,003,038</b>	<b>\$ 87,228,345</b>	
18	<b>PLUS: NON-OPERATING INCOME/(EXPENSE)</b>												
19	NON-OPERATING REVENUE	\$ -	-	-	-	-	-	-	-	-	-	-	
20	INTEREST	123,165	229,425	353,119	495,136	778,680	1,039,185	1,278,826	1,349,761	1,500,253	1,687,368	1,894,883	
21	WATER IMPACT FEES	1,039,500	1,219,680	1,413,720	1,621,620	1,496,880	1,372,140	1,247,400	1,247,400	1,247,400	1,247,400	1,247,400	
22	SEWER IMPACT FEES	361,793	424,452	491,928	564,222	520,865	477,509	434,152	434,152	434,152	434,152	434,152	
23	N.R. BOND FUNDS	-	-	-	-	-	-	-	-	-	-	-	
24	FUND 454 - N.R. P-A-Y-G	8,580,000	-	1,000,000	6,000,000	10,000,000	19,000,000	20,000,000	20,000,000	22,000,000	26,000,000	32,000,000	
25	RENEWAL & REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-	
26	SRF FUNDS	-	-	-	-	-	-	-	-	-	-	-	
27	TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	
28	<b>EQUALS: NET INCOME</b>	<b>\$ 59,449,928</b>	<b>\$ 50,008,972</b>	<b>\$ 54,628,653</b>	<b>\$ 64,131,444</b>	<b>\$ 72,235,992</b>	<b>\$ 85,367,006</b>	<b>\$ 90,774,233</b>	<b>\$ 95,222,847</b>	<b>\$ 102,098,517</b>	<b>\$ 111,371,958</b>	<b>\$ 122,804,780</b>	
29	<b>LESS: REVENUES EXCLUDED FROM COVERAGE TEST</b>												
30	IMPACT FEES	\$ (1,401,293)	(1,644,132)	(1,905,648)	(2,185,842)	(2,017,745)	(1,849,649)	(1,681,552)	(1,681,552)	(1,681,552)	(1,681,552)	(1,681,552)	
31	BETTERMENT FEES, SRF, CAPITAL FUND CONTRIBUTIONS, R&R	(8,580,000)	-	(1,000,000)	(6,000,000)	(10,000,000)	(19,000,000)	(20,000,000)	(20,000,000)	(22,000,000)	(26,000,000)	(32,000,000)	
32	TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	
33	<b>EQUALS: NET INCOME AVAILABLE FOR DEBT SERVICE</b>	<b>\$ 49,468,635</b>	<b>\$ 48,364,840</b>	<b>\$ 51,723,005</b>	<b>\$ 55,945,603</b>	<b>\$ 60,218,247</b>	<b>\$ 64,517,358</b>	<b>\$ 69,092,681</b>	<b>\$ 73,541,295</b>	<b>\$ 78,416,965</b>	<b>\$ 83,690,406</b>	<b>\$ 89,123,228</b>	
34	<b>NET INCOME AVAILABLE FOR DEBT SERVICE</b>												
35	Existing Senior Lien Debt	\$ 26,015,643	26,332,703	26,376,833	26,389,494	26,387,168	26,391,401	26,378,736	26,370,910	26,344,605	26,327,757	26,330,845	
36	New Senior Lien Debt - Input	-	-	-	-	-	-	-	-	-	-	-	
37	Cumulative New Senior Lien Debt - As Calculated	-	-	-	-	-	-	-	-	-	-	-	
38	<b>Total Senior Lien Debt Service</b>	Req. \$ 26,015,643	\$ 26,332,703	\$ 26,376,833	\$ 26,389,494	\$ 26,387,168	\$ 26,391,401	\$ 26,378,736	\$ 26,370,910	\$ 26,344,605	\$ 26,327,757	\$ 26,330,845	
39	Calculated Debt Service Coverage (Test I)	1.50	1.90	1.84	1.96	2.12	2.28	2.44	2.62	2.79	2.98	3.18	3.38
40	Calculated Debt Service Coverage (Test II)	1.50	1.96	1.90	2.03	2.20	2.36	2.51	2.68	2.85	3.04	3.24	3.45

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 10 – Pro Forma

### Forecast of Net Revenues and Debt Service Coverage

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
41	<b>Cash Flow Test</b>											
42	NET INCOME AVAILABLE FOR DEBT SERVICE	\$ 49,468,635	48,364,840	51,723,005	55,945,603	60,218,247	64,517,358	69,092,681	73,541,295	78,416,965	83,690,406	89,123,228
43	LESS: NON-OPERATING EXPENDITURES	-	-	-	-	-	-	-	-	-	-	-
44	NET INTERFUND TRANSFERS (IN - OUT)	(11,049,125)	(2,211,552)	(3,211,461)	(8,211,367)	(12,211,471)	(21,211,229)	(22,221,765)	(22,254,770)	(24,364,739)	(28,364,909)	(32,000,000)
45	NET DEBT SERVICE PAYMENT (DEBT SERVICE - IMPACT FEE PAYME	(30,821,220)	(31,190,363)	(31,023,073)	(31,038,109)	(31,038,204)	(31,044,906)	(31,034,756)	(31,029,495)	(31,005,803)	(30,991,620)	(30,997,422)
46	IMPACT FEES TRANSFER TO CAPITAL FUND	-	-	-	-	-	-	-	-	-	-	-
47	OTHER BELOW THE LINE EXPENSES	(14,806,042)	(14,950,464)	(14,949,198)	(14,677,256)	(14,524,104)	(14,524,306)	(14,676,101)	(14,976,742)	(15,431,673)	(16,031,736)	(16,784,981)
48	CAPITAL OUTLAY	(778,561)	(1,833,389)	(1,873,325)	(1,914,141)	(1,955,857)	(1,998,493)	(2,042,070)	(2,086,609)	(2,132,131)	(2,178,658)	(2,226,213)
49	RENEWAL & REPLACEMENT TRANSFER	-	-	-	-	-	-	-	-	-	-	-
50	<b>Net Cash Flow</b>	<b>\$ (7,986,313)</b>	<b>\$ (1,820,928)</b>	<b>\$ 665,948</b>	<b>\$ 104,731</b>	<b>\$ 488,611</b>	<b>\$ (4,261,577)</b>	<b>\$ (882,012)</b>	<b>\$ 3,193,679</b>	<b>\$ 5,482,618</b>	<b>\$ 6,123,483</b>	<b>\$ 7,114,611</b>
51	<b>Unrestricted Reserve Fund Test</b>											
52	Balance At Beginning Of Fiscal Year	\$ 24,271,017	16,284,704	14,463,776	15,129,725	15,234,456	15,723,067	11,461,489	10,579,477	13,773,156	19,255,774	25,379,257
53	Cash Flow Surplus/(Deficit)	(7,986,313)	(1,820,928)	665,948	104,731	488,611	(4,261,577)	(882,012)	3,193,679	5,482,618	6,123,483	7,114,611
54	Reserve Fund Balance Used For Cash Flow Deficit	-	-	-	-	-	-	-	-	-	-	-
55	Projects Designated To Be Paid With Cash	-	-	-	-	-	-	-	-	-	-	-
56	Projects Paid With Reserve Funds (Non Specified Funds)	-	-	-	-	-	-	-	-	-	-	-
57	Balance At End Of Fiscal Year	16,284,704	14,463,776	15,129,725	15,234,456	15,723,067	11,461,489	10,579,477	13,773,156	19,255,774	25,379,257	32,493,868
58	Minimum Working Capital Reserve Target	27,471,595	28,878,437	29,614,673	30,084,098	30,685,131	31,380,547	32,087,677	32,935,501	33,842,039	34,741,902	34,968,300
59	<b>Excess/(Deficiency) Of Working Capital To Target</b>	<b>\$ (11,186,891)</b>	<b>\$ (14,414,660)</b>	<b>\$ (14,484,949)</b>	<b>\$ (14,849,643)</b>	<b>\$ (14,962,065)</b>	<b>\$ (19,919,058)</b>	<b>\$ (21,508,199)</b>	<b>\$ (19,162,345)</b>	<b>\$ (14,586,265)</b>	<b>\$ (9,362,645)</b>	<b>\$ (2,474,432)</b>

(1) Large user fees are reported as negative revenue on the utilities budget, for modeling purposes they are counted as an expense to the system.

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 11 – Funding Summary

### Capital Project Funding Summary

FINAL CAPITAL PROJECTS FUNDING SOURCES	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
WATER IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER IMPACT FEES	\$ -	-	-	-	-	-	-	-	-	-	-
N.R. BOND FUNDS	\$ 3,757,233	9,073,233	4,883,126	2,401,681	26,390	198	-	-	-	-	-
FUND 454 - N.R. P-A-Y-G	\$ 16,242,767	10,926,767	15,116,874	17,598,319	19,973,610	19,999,802	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
RENEWAL & REPLACEMENT	\$ -	-	-	-	-	-	-	-	-	-	-
SRF FUNDS	\$ -	-	-	-	-	-	-	-	-	-	-
REVENUE FUND	\$ -	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PROJECTS PAID</b>	<b>\$ 20,000,000</b>										
<b>TOTAL CIP INPUT</b>	<b>\$ 20,000,000</b>										
<b>VARIANCE</b>	<b>\$ -</b>	<b>-</b>									

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 12 – Funding Detail

### Funding Summary by Fund

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>1 WATER IMPACT FEES</b>											
2 BALANCE AT BEGINNING OF FISCAL YEAR	\$ -	\$ 1,039,500	\$ 2,259,180	\$ 3,672,900	\$ 5,294,520	\$ 6,791,400	\$ 8,163,540	\$ 9,410,940	\$ 10,658,340	\$ 11,905,740	\$ 13,153,140
3 ADDITIONAL ANNUAL REVENUES	1,039,500	1,219,680	1,413,720	1,621,620	1,496,880	1,372,140	1,247,400	1,247,400	1,247,400	1,247,400	1,247,400
4 LESS: PAYMENT OF DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
5 SUBTOTAL	1,039,500	2,259,180	3,672,900	5,294,520	6,791,400	8,163,540	9,410,940	10,658,340	11,905,740	13,153,140	14,400,540
<b>6 LESS: RESTRICTED FUNDS</b>											
7 TOTAL AMOUNT AVAILABLE FOR PROJECTS	1,039,500	2,259,180	3,672,900	5,294,520	6,791,400	8,163,540	9,410,940	10,658,340	11,905,740	13,153,140	14,400,540
<b>8 AMOUNT PAID FOR PROJECTS</b>											
9 SUBTOTAL	1,039,500	2,259,180	3,672,900	5,294,520	6,791,400	8,163,540	9,410,940	10,658,340	11,905,740	13,153,140	14,400,540
10 ADD BACK: RESTRICTED FUNDS	-	-	-	-	-	-	-	-	-	-	-
11 PLUS: INTEREST EARNINGS	1,299	8,247	22,245	44,837	90,644	149,549	219,681	250,866	282,051	313,236	344,421
12 LESS: INTEREST ALLOCATED TO CASH FLOW	(1,299)	(8,247)	(22,245)	(44,837)	(90,644)	(149,549)	(219,681)	(250,866)	(282,051)	(313,236)	(344,421)
13 BALANCE AT END OF FISCAL YEAR	\$ 1,039,500	\$ 2,259,180	\$ 3,672,900	\$ 5,294,520	\$ 6,791,400	\$ 8,163,540	\$ 9,410,940	\$ 10,658,340	\$ 11,905,740	\$ 13,153,140	\$ 14,400,540
<b>14 SEWER IMPACT FEES</b>											
15 BALANCE AT BEGINNING OF FISCAL YEAR	\$ -	\$ 361,793	\$ 786,245	\$ 1,278,173	\$ 1,842,395	\$ 2,363,260	\$ 2,840,769	\$ 3,274,921	\$ 3,709,073	\$ 4,143,224	\$ 4,577,376
16 ADDITIONAL ANNUAL REVENUES	361,793	424,452	491,928	564,222	520,865	477,509	434,152	434,152	434,152	434,152	434,152
17 LESS: PAYMENT OF DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
18 SUBTOTAL	361,793	786,245	1,278,173	1,842,395	2,363,260	2,840,769	3,274,921	3,709,073	4,143,224	4,577,376	5,011,528
<b>19 LESS: RESTRICTED FUNDS</b>											
20 TOTAL AMOUNT AVAILABLE FOR PROJECTS	361,793	786,245	1,278,173	1,842,395	2,363,260	2,840,769	3,274,921	3,709,073	4,143,224	4,577,376	5,011,528
<b>21 AMOUNT PAID FOR PROJECTS</b>											
22 SUBTOTAL	361,793	786,245	1,278,173	1,842,395	2,363,260	2,840,769	3,274,921	3,709,073	4,143,224	4,577,376	5,011,528
23 ADD BACK: RESTRICTED FUNDS	-	-	-	-	-	-	-	-	-	-	-
24 PLUS: INTEREST EARNINGS	452	2,870	7,742	15,603	31,542	52,040	76,446	87,300	98,154	109,008	119,861
25 LESS: INTEREST ALLOCATED TO CASH FLOW	(452)	(2,870)	(7,742)	(15,603)	(31,542)	(52,040)	(76,446)	(87,300)	(98,154)	(109,008)	(119,861)
26 BALANCE AT END OF FISCAL YEAR	\$ 361,793	\$ 786,245	\$ 1,278,173	\$ 1,842,395	\$ 2,363,260	\$ 2,840,769	\$ 3,274,921	\$ 3,709,073	\$ 4,143,224	\$ 4,577,376	\$ 5,011,528
<b>27 N.R. BOND FUNDS</b>											
28 BALANCE AT BEGINNING OF FISCAL YEAR	\$ 19,989,372	\$ 16,277,416	\$ 7,262,887	\$ 2,415,920	\$ 26,390	\$ 198	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
29 ADDITIONAL ANNUAL REVENUES	-	-	-	-	-	-	-	-	-	-	-
30 LESS: PAYMENT OF DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
31 SUBTOTAL	19,989,372	16,277,416	7,262,887	2,415,920	26,390	198	2	2	2	2	2
<b>32 LESS: RESTRICTED FUNDS</b>											
33 TOTAL AMOUNT AVAILABLE FOR PROJECTS	19,989,372	16,277,416	7,262,887	2,415,920	26,390	198	2	2	2	2	2
<b>34 AMOUNT PAID FOR PROJECTS</b>	(3,757,233)	(9,073,233)	(4,883,126)	(2,401,681)	(26,390)	(198)	-	-	-	-	-
35 SUBTOTAL	16,232,139	7,204,183	2,379,760	14,239	(0)	(0)	2	2	2	2	2
36 ADD BACK: RESTRICTED FUNDS	-	-	-	-	-	-	-	-	-	-	-
37 PLUS: INTEREST EARNINGS	45,277	58,704	36,160	12,151	198	2	0	0	0	0	0
38 LESS: INTEREST ALLOCATED TO CASH FLOW	-	-	-	-	-	-	-	-	-	-	-
39 BALANCE AT END OF FISCAL YEAR	\$ 16,277,416	\$ 7,262,887	\$ 2,415,920	\$ 26,390	\$ 198	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 12 – Funding Detail

### Funding Summary by Fund

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
40 <b>FUND 454 - N.R. P-A-Y-G</b>											
41 BALANCE AT BEGINNING OF FISCAL YEAR	\$ 64,398,922	\$ 56,887,574	\$ 46,217,928	\$ 32,394,750	\$ 21,062,387	\$ 11,329,911	\$ 10,546,709	\$ 10,810,377	\$ 11,080,636	\$ 13,382,652	\$ 19,792,218
42 ADDITIONAL ANNUAL REVENUES	8,580,000	-	1,000,000	6,000,000	10,000,000	19,000,000	20,000,000	20,000,000	22,000,000	26,000,000	32,000,000
43 LESS: PAYMENT OF DEBT SERVICE											
44 SUBTOTAL	72,978,922	56,887,574	47,217,928	38,394,750	31,062,387	30,329,911	30,546,709	30,810,377	33,080,636	39,382,652	51,792,218
45 LESS: RESTRICTED FUNDS	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
46 TOTAL AMOUNT AVAILABLE FOR PROJECTS	62,978,922	46,887,574	37,217,928	28,394,750	21,062,387	20,329,911	20,546,709	20,810,377	23,080,636	29,382,652	41,792,218
47 AMOUNT PAID FOR PROJECTS	(16,242,767)	(10,926,767)	(15,116,874)	(17,598,319)	(19,973,610)	(19,999,802)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
48 SUBTOTAL	46,736,155	35,960,807	22,101,054	10,796,431	1,088,777	330,109	546,709	810,377	3,080,636	9,382,652	21,792,218
49 ADD BACK: RESTRICTED FUNDS	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
50 PLUS: INTEREST EARNINGS	151,419	257,121	293,696	265,956	241,134	216,600	263,668	270,259	302,016	409,566	644,805
51 LESS: INTEREST ALLOCATED TO CASH FLOW	-	-	-	-	-	-	-	-	-	-	-
52 BALANCE AT END OF FISCAL YEAR	\$ 56,887,574	\$ 46,217,928	\$ 32,394,750	\$ 21,062,387	\$ 11,329,911	\$ 10,546,709	\$ 10,810,377	\$ 11,080,636	\$ 13,382,652	\$ 19,792,218	\$ 32,437,024
53 <b>RENEWAL &amp; REPLACEMENT</b>											
54 BALANCE AT BEGINNING OF FISCAL YEAR	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
55 ADDITIONAL ANNUAL REVENUES	-	-	-	-	-	-	-	-	-	-	-
56 LESS: PAYMENT OF DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
57 SUBTOTAL	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
58 LESS: RESTRICTED FUNDS	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
59 TOTAL AMOUNT AVAILABLE FOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-
60 AMOUNT PAID FOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-
61 SUBTOTAL	-	-	-	-	-	-	-	-	-	-	-
62 ADD BACK: RESTRICTED FUNDS	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
63 PLUS: INTEREST EARNINGS	7,500	15,000	22,500	30,000	45,000	60,000	75,000	75,000	75,000	75,000	75,000
64 LESS: INTEREST ALLOCATED TO CASH FLOW	(7,500)	(15,000)	(22,500)	(30,000)	(45,000)	(60,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
65 BALANCE AT END OF FISCAL YEAR	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
66 <b>REVENUE FUND</b>											
67 BALANCE AT BEGINNING OF FISCAL YEAR	\$ 24,271,017	\$ 16,284,704	\$ 14,463,776	\$ 15,129,725	\$ 15,234,456	\$ 15,723,067	\$ 11,461,489	\$ 10,579,477	\$ 13,773,156	\$ 19,255,774	\$ 25,379,257
68 ADDITIONAL ANNUAL REVENUES	(7,986,313)	(1,820,928)	665,948	104,731	488,611	(4,261,577)	(882,012)	3,193,679	5,482,618	6,123,483	7,114,611
69 LESS: CASH-FUNDED CAPITAL PROJECTS	-	-	-	-	-	-	-	-	-	-	-
70 LESS: PAYMENT OF DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
71 SUBTOTAL	16,284,704	14,463,776	15,129,725	15,234,456	15,723,067	11,461,489	10,579,477	13,773,156	19,255,774	25,379,257	32,493,868
72 LESS: RESTRICTED FUNDS	(16,284,704)	(14,463,776)	(15,129,725)	(15,234,456)	(15,723,067)	(11,461,489)	(10,579,477)	(13,773,156)	(19,255,774)	(25,379,257)	(32,493,868)
73 TOTAL AMOUNT AVAILABLE FOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-
74 AMOUNT PAID FOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-
75 SUBTOTAL	-	-	-	-	-	-	-	-	-	-	-
76 ADD BACK: RESTRICTED FUNDS	16,284,704	14,463,776	15,129,725	15,234,456	15,723,067	11,461,489	10,579,477	13,773,156	19,255,774	25,379,257	32,493,868
77 PLUS: INTEREST EARNINGS	50,695	76,871	110,976	151,821	232,181	271,846	275,512	304,408	412,862	557,938	723,414
78 LESS: INTEREST ALLOCATED TO CASH FLOW	\$ (50,695)	\$ (76,871)	\$ (110,976)	\$ (151,821)	\$ (232,181)	\$ (271,846)	\$ (275,512)	\$ (304,408)	\$ (412,862)	\$ (557,938)	\$ (723,414)
79 BALANCE AT END OF FISCAL YEAR	\$ 16,284,704	\$ 14,463,776	\$ 15,129,725	\$ 15,234,456	\$ 15,723,067	\$ 11,461,489	\$ 10,579,477	\$ 13,773,156	\$ 19,255,774	\$ 25,379,257	\$ 32,493,868

# WATER AND SEWER ENTERPRISE FUND

APPENDIX A

## Schedule 12 – Funding Detail

### Funding Summary by Fund

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
80 <b>RESTRICTED RESERVES</b>											
81 BALANCE AT BEGINNING OF FISCAL YEAR	\$ 25,287,477	\$ 25,287,477	\$ 25,287,477	\$ 25,287,477	\$ 25,287,477	\$ 25,287,477	\$ 25,287,477	\$ 25,287,477	\$ 25,287,477	\$ 25,287,477	\$ 25,287,477
82 ADDITIONAL FUNDS:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83 DEBT SERVICE RESERVE ON NEW DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84 OTHER ADDITIONAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85 SUBTOTAL	<b>\$ 25,287,477</b>										
86 PLUS: INTEREST EARNINGS	\$ 63,219	\$ 126,437	\$ 189,656	\$ 252,875	\$ 379,312	\$ 505,750	\$ 632,187	\$ 632,187	\$ 632,187	\$ 632,187	\$ 632,187
87 LESS: INTEREST ALLOCATED TO CASH FLOW	\$ (63,219)	\$ (126,437)	\$ (189,656)	\$ (252,875)	\$ (379,312)	\$ (505,750)	\$ (632,187)	\$ (632,187)	\$ (632,187)	\$ (632,187)	\$ (632,187)
88 BALANCE AT END OF FISCAL YEAR	<b>\$ 25,287,477</b>										